WEST VIRGINIA CODE: §47-20-6

§47-20-6. License fee and exemption from taxes.

(a) A license fee shall be paid to the Tax Commissioner for annual licenses in the amount of $500, except that for volunteer or nonprofit groups who gross less than $20,000 the fee shall be $200 and for bona fide senior citizen organizations the fee is $50. A license fee shall be paid to the Tax Commissioner for a limited occasion license in the amount of $100. A license fee of $500 shall be paid to the Tax Commissioner for a state fair license as provided in section twenty-two of this article. All revenue from said license fee shall be deposited in the special revenue account established under the authority of section two-a, article nine, chapter eleven of this code and used to support the investigatory activities provided for in said section. The license fee imposed by this section is in lieu of all other license or franchise taxes or fees of this state and no county or municipality or other political subdivision of this state is empowered to impose a license or franchise tax or fee.

(b) The gross proceeds derived from the conduct of a bingo occasion are exempt from state and local business and occupation taxes, income taxes, excise taxes and all special taxes. The licensee is exempt from payment of consumers sales and service taxes and use taxes on all purchases for use or consumption in the conduct of a bingo occasion and is exempt from collecting consumers sales taxes on any admission fees and sales of bingo cards: Provided, That the exemption provided in this subsection does not apply to state fair bingo proceeds.

WV Legislature