

# WEST VIRGINIA CODE: §47-23-2

## §47-23-2. Definitions.

For purposes of this article, unless specified otherwise:

- (a) "Commissioner" means Tax Commissioner of the State of West Virginia, or his delegate.
- (b) "Retail value" means the actual consideration paid to the wholesaler by the retailer for any raffle boards or games.
- (c) "Person" means any individual, association, society, incorporated or unincorporated organization, firm, partnership or other nongovernmental entity or institution.
- (d) "Retailer" means every person engaged in the business of making retail sales of raffle chances except a charitable or public service organization authorized to conduct raffles pursuant to section three, article twenty-one of this chapter.
- (e) "Charitable raffle board" or "charitable raffle game" means: (1) A board or other device that has many folded printed slips to be pulled from the board or otherwise distributed without a board on payment of a nominal sum in an effort to obtain a slip or chance that entitles the player to a designated prize; (2) a series of paper cards with perforated break-open tabs, a face value of which is covered or otherwise hidden from view to conceal one or more numbers, letters or symbols, which, on payment of a nominal sum, entitles the player to obtain a chance to a designated prize; or (3) such other similar game which may be defined by the State Tax Commissioner by legislative rule.
- (f) "Sale" means the transfer of the ownership of tangible personal property for a consideration.
- (g) "Verification" means a unique manufacture identifiable serial number which is required to be printed on each ticket in a charitable raffle board or charitable raffle game or such other form of identification as may be prescribed by the Tax Commissioner upon a showing of undue hardship by the taxpayer: Provided, That such other form of identification shall be prescribed by rule in accordance with the provisions of article three, chapter twenty-nine-a of this code.
- (h) "Wholesaler" or "distributor" means any person or entity engaged in the wholesale distribution of charitable raffle boards or games or similar boards or devices, as defined by the commissioner, and licensed under the provisions of this article, to distribute said devices to charitable raffle boards or games retailers as defined in this article. It also includes anyone who is engaged in the manufacturing, packaging, preparing or repackaging of charitable raffle boards or games for distribution in this state: Provided, That no license taxes or other fees provided for in this section may be charged to any newspaper or other

printing or duplicating operation not regularly engaged in the business of manufacturing, packaging, preparing or repackaging charitable raffle boards or games where the gross sales of such printing or duplicating operation from such activity does not exceed \$7,500 per calendar year and who is donating such items or services to a nonprofit entity without compensation may not be considered a "wholesaler" or "distributor" under this article.