# WEST VIRGINIA CODE: §5b-2L-7

## Part II. Sales and Use Tax Exemption for Purchases of Tangible Personal Property and Services Directly Used in Construction, Repair, Maintenance and Refurbishment of Certified BUILD WV Housing.

### §5B-2L-7. Consumers sales and service tax and use tax exemption for construction contractors.

(a) Notwithstanding the provisions of §11-15-1 *et seq*., §11-15A-1 *et seq*., and §11-15-8d of this code or any other provision of this code, purchases of building materials, tangible personal property, and services by a construction contractor or construction subcontractor directly used in construction of a certified BUILD WV project property certified pursuant to the provisions of this article are exempt from the taxes imposed by §11-15-1 et seq. and §11-15A-1 *et seq*. of this code.

(b) Purchases of services, materials, and tangible personal property for repairs, maintenance, and refurbishment of certified BUILD WV project property are exempt from the taxes imposed by §11-15-1 *et seq*. and §11-15A-1 *et seq*. of this code.

(c) The exemptions authorized under this section also apply to exempt purchases enumerated herein from the municipal consumers sales and service tax and use tax and special district excise tax: *Provided*, That exemptions authorized under this section do not apply to purchases subject to a special district excise tax that was imposed and effective under §7-22-12 or §8-38-12 of this code, as applicable, prior to the effective date of this section.

(d) The exemptions authorized under this section are limited to purchases of building materials and tangible personal property directly incorporated into certified project residential buildings and structures, common areas, and infrastructure during construction, repair, maintenance, and refurbishment of certified BUILD WV project property; including common areas, infrastructure, and services directly used in construction, repair, maintenance, and refurbishment of certified BUILD WV project property: *Provided*, That the following purchases are not exempt under the provisions of this section:

(1) Purchases of gasoline and special fuel or any other fuel or means of power for a motor vehicle or any other machine, apparatus, or engine; or

(2) Purchases subject to the consumers sales and service tax and use tax under the provisions of §11-15-3c of this code.

Part III. Authorization for Municipal Business and Occupation Tax Exemption

WV Legislature