

# **WEST VIRGINIA CODE: §7-15-13**

## **§7-15-13. Exemption from taxation.**

It is hereby found, determined and declared that the creation of any authority and the carrying out of its purposes is in all respects for the benefit of the people of this state in general and of the participating governments in particular and is a public purpose; and that the authority will be performing an essential governmental function in the exercise of the powers conferred upon it by the provisions of this article. Accordingly, each authority and, without limitation, its revenues, properties, operations and activities shall be exempt from the payment of any taxes or fees to the state or any of its political subdivisions: Provided, That this exemption shall not apply to the tax imposed by section seven, article twenty-seven, chapter eleven of this code on gross receipts derived from transporting patients. Interest on obligations and all evidences of indebtedness of any such authority shall be exempt from taxation, except inheritance and transfer taxes.