WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1957

ENROLLED

HOUSE BILL No. 43

(By Mr. CURS)

PASSED Feb 26 1957

In Effect July 1, 1957
AN ACT to amend and reenact section nine, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, insofar as the same relates to exemptions of sales of personal property and services to fire departments from consumers sales tax.

Be it enacted by the Legislature of West Virginia:

That section nine, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

Section 9. Exemptions.—The following sales and services shall be exempt:

(1) Sales of gasoline, taxable under article fourteen, chapter eleven of the code, one thousand nine hundred thirty-one;

(2) Sales of gas, steam and water delivered to con-
sumers through mains or pipes, and sales of electricity;

(3) Sales of textbooks required to be used in any of
the public schools of this state;

(4) Sales of property or services to the state, its insti-
tutions or subdivisions, and to the United States, including
agencies of federal, state or local governments for distri-
bution in public welfare or relief work;

(5) Sales of motor vehicles which are titled by the
department of motor vehicles and which are subject to
the tax imposed by section one, article seven, chapter
seventeen of the code;

(6) Sales of property or services to churches and bona
fide charitable organizations who make no charge what-
soever for the services they render or to persons engaged
in this state in the business of contracting, manufacturing,
transportation, transmission, communication, or in the
production of natural resources: Provided, however, That
the exemption herein granted shall apply only to services,
machinery, supplies and materials directly used or con-
sumed in the businesses or organizations named above;

(7) An isolated transaction in which any tangible per-
sonal property is sold, transferred, offered for sale, or delivered by the owner thereof or by his representative for the owner's account, such sale, transfer, offer for sale or delivery not being made in the ordinary course of repeated and successive transactions of like character by such owner or on his account by such representative;

(8) Sales of tangible personal property and services rendered for use or consumption in connection with the conduct of the business of selling tangible personal property to consumers or dispensing a service subject to tax under this article and sales of tangible personal property and services rendered for use or consumption in connection with the commercial production of an agricultural product the ultimate sale of which will be subject to the tax imposed by this article: Provided, however, That sales of tangible personal property and services to be used or consumed in the construction of or permanent improvement of real property shall not be exempt;

(9) Sales of tangible personal property for the purpose of resale in the form of tangible personal property;

(10) Sales of property or services to nationally charter-
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49 ed fraternal or social organizations for the sole purpose
50 of free distribution in public welfare or relief work.
51 (11) Sales and services, fire fighting, or station house
52 equipment, including construction and automotive, made
53 to any volunteer fire department organized and incor-
54 porated under the laws of the state of West Virginia.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House of Delegates

Takes effect July 1, 1957, passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker, House of Delegates

The within approved this the 7th day of March, 1957.

Governor

Filed in the Office of the Secretary of State of West Virginia.

D. Pitt O'Brien
SECRETARY OF STATE