

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1957



# ENROLLED

HOUSE BILL No. 43

(By Mr. OURS)



PASSED Feb 26 1957

In Effect July 1, 1957 Passage



**ENROLLED**

**House Bill No. 43**

(By MR. OURS, by request)

[Passed February 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 serv-

2 ices shall be exempt:

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

6     (2) Sales of gas, steam and water delivered to con-

7 sumers through mains or pipes, and sales of electricity;

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

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

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

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

27 (7) An isolated transaction in which any tangible per-

28 sonal property is sold, transferred, offered for sale, or  
29 delivered by the owner thereof or by his representative  
30 for the owner's account, such sale, transfer, offer for sale  
31 or delivery not being made in the ordinary course of  
32 repeated and successive transactions of like character by  
33 such owner or on his account by such representative;

34 (8) Sales of tangible personal property and services  
35 rendered for use or consumption in connection with the  
36 conduct of the business of selling tangible personal proper-  
37 ty to consumers or dispensing a service subject to tax  
38 under this article and sales of tangible personal property  
39 and services rendered for use or consumption in connec-  
40 tion with the commercial production of an agricultural  
41 product the ultimate sale of which will be subject to the  
42 tax imposed by this article: *Provided, however,* That sales  
43 of tangible personal property and services to be used or  
44 consumed in the construction of or permanent improve-  
45 ment of real property shall not be exempt;

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

48 (10) Sales of property or services to nationally charter-

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.

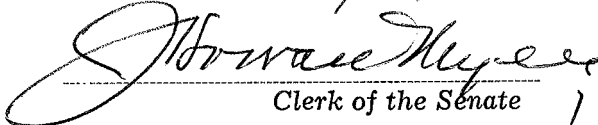
The Joint Committee on Enrolled Bills hereby certifies that  
the foregoing bill is correctly enrolled.

  
Chairman Senate Committee

  
Chairman House Committee


Originated in the House of Delegates

Takes effect July 1, 1957 passage.

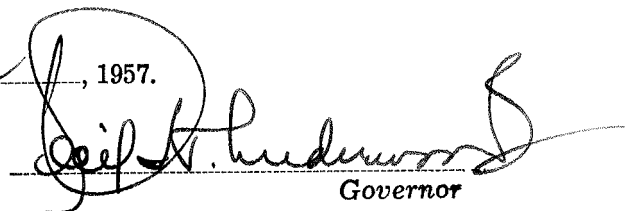
  
Clerk of the Senate

  
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. **MAR 8-1957**  
D. PITT O'BRIEN  
SECRETARY OF STATE