WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1963

ENROLLED

HOUSE BILL No. 327

(By Mr.

PASSED Mar. 4, 1963

In Effect from Passage

Filed in Office of the Secretary of State of West Virginia 3-12-63

JOE F. BURDETT
SECRETARY OF STATE
ENROLLED

House Bill No. 327
(By Mr. Ghiz)

[Passed March 4, 1963; in effect from passage.]

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, relating to exemptions under the 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-
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 dis-
13 tribution in public welfare or relief work;
14 (5) Sales of motor vehicles which are titled by the de-
15 partment of motor vehicles and which are subject to the
16 tax imposed by section one, article seven, chapter seven-
17 teen of the code;
18 (6) Sales of property or services to churches and bona
19 fide charitable organizations who make no charge what-
20 ever 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 serv-
25 ices, machinery, supplies and materials directly used or
26 consumed in the businesses or organizations named
27 above;
(7) An isolated transaction in which any tangible personal 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 chartered fraternal or social organizations for the sole purpose of free distribution in public welfare or relief work;

(11) Sales and services, fire fighting, or station house equipment, including construction and automotive, made to any volunteer fire department organized and incorporated under the laws of the state of West Virginia;

(12) Sales of newspapers when delivered to consumers by route carriers.
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.

Takes effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 11th day of March, 1963.

Governor