

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1963



ENROLLED

HOUSE BILL No. 327

(By Mr. Chiz)



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

# 327

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# House Bill No. 327

(By MR. GHIZ)

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

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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 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 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;

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

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

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

49 (10) Sales of property or services to nationally char-  
50 tered fraternal or social organizations for the sole purpose  
51 of free distribution in public welfare or relief work;

52 (11) Sales and services, fire fighting, or station house  
53 equipment, including construction and automotive, made  
54 to any volunteer fire department organized and incorpo-  
55 rated under the laws of the state of West Virginia;

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

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

*O. Roy Parker*  
Chairman Senate Committee

*Arthur L. Gaudall*  
Chairman House Committee

Originated in the House.

Takes effect from passage.

*Howard Meyer*  
Clerk of the Senate

*A. Blankenship*  
Clerk of the House of Delegates

*Howard W. Benson*  
President of the Senate

*Julius W. Singleton Jr.*  
Speaker House of Delegates

The within approved this the 11<sup>th</sup>  
day of March, 1963.

*M. Baum*  
Governor

