

WEST VIRGINIA LEGISLATURE  
REGULAR SESSION, 1974

ENROLLED

HOUSE BILL No. 986

(By Mr. Queen)

PASSED March 8 1974

In Effect from Passage



CLERK OF THE HOUSE  
ROBERT F. NEISKILL III  
SECRETARY OF STATE

THIS DATE 3-28-74

986

**ENROLLED**  
**H. B. 986**

(By MR. QUEEN)

[Passed March 8, 1974; 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 exemption of sales of radio and television advertising, newspaper advertising and outdoor advertising; sales and services performed by day care centers; casual and occasional sales of property or services by corporations or organizations qualified under section 501 (c) (3) of the Internal Revenue Code of 1954, as amended, or under section 501 (c) (4) of the Internal Revenue Code of 1954, as amended, and bank safety deposit boxes from the consumers sales and service 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:

**ARTICLE 15. CONSUMERS SALES TAX.**

**§11-15-9. Exemptions.**

- 1     The following sales and services shall be exempt:
- 2     (1) Sales of gasoline, taxable under article fourteen,
- 3     chapter eleven of the code, one thousand nine hundred thirty-
- 4     one;
- 5     (2) Sales of gas, steam and water delivered to consumers
- 6     through mains or, pipes and sales of electricity;

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

9       (4) Sales of property or services to the state, its institu-  
10       tions or subdivisions, and to the United States, including  
11       agencies of federal, state or local governments for distribution  
12       in public welfare or relief work;

13       (5) Sales of motor vehicles which are titled by the  
14       department of motor vehicles which are subject to the tax  
15       imposed by section four, article three, chapter seventeen-a  
16       of the code;

17       (6) Sales of property or services to churches and bona  
18       fide charitable organizations who make no charge whatever  
19       for the services they render or sales of property or services to  
20       corporations or organizations qualified under section 501 (c)  
21       (3) of the Internal Revenue Code of 1954, as amended,  
22       or under section 501 (c) (4) of the Internal Revenue Code  
23       of 1954, as amended, who make casual and occasional sales  
24       not conducted in a repeated manner or in the ordinary course  
25       of repetitive and successive transactions of like character, or  
26       sales of property or services to persons engaged in this state  
27       in the business of contracting, manufacturing, transportation,  
28       transmission, communication, or in the production of natural  
29       resources: *Provided, however,* That the exemption herein  
30       granted shall apply only to services, machinery, supplies and  
31       materials directly used or consumed in the businesses or or-  
32       ganizations named above.

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

40       (8) Sales of tangible personal property and services ren-  
41       dered for use or consumption in connection with the conduct  
42       of the business of selling tangible personal property to con-  
43       sumers or dispensing a service subject to tax under this  
44       article and sales of tangible personal property and services

45 rendered for use or consumption in connection with the con-  
46 mercial production of an agricultural product the ultimate  
47 sale of which will be subject to the tax imposed by this  
48 article: *Provided*, That sales of tangible personal property  
49 and services to be used or consumed in the construction of  
50 or permanent improvement of real property shall not be  
51 exempt;

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

54 (10) Sales of property or services to nationally chartered  
55 fraternal or social organizations for the sole purpose of free  
56 distribution in public welfare or relief work;

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

61 (12) Sales of newspapers when delivered to consumers by  
62 route carriers;

63 (13) Sales of drugs dispensed upon prescription;

64 (14) Sales of radio and television broadcasting time, news-  
65 paper and outdoor advertising space for the advertisement of  
66 goods or services;

67 (15) Sales and services performed by day care centers;

68 (16) Casual and occasional sales of property or services  
69 not conducted in a repeated manner or in the ordinary course  
70 of repetitive and successive transactions of like character by  
71 corporations or organizations qualified under section 501 (c)  
72 (3) of the Internal Revenue Code of 1954, as amended, or  
73 under section 501 (c) (4) of the Internal Revenue Code of  
74 1954, as amended;

75 (17) Bank safety deposit boxes.

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

H. Daniel Darby  
Chairman Senate Committee

Lawrence C. Christensen Jr.  
Chairman House Committee

Originated in the House.

Takes effect from passage.

Harold W. Carson  
Clerk of the Senate

C. Blankenship  
Clerk of the House of Delegates

W. T. Brotherton, Jr.  
President of the Senate

Levin J. Whann  
Speaker House of Delegates

The within approved this the 26th  
day of March, 1974.

Arch A. Moore Jr.  
Governor



PRESENTED TO THE  
GOVERNOR

Date 3/15/74

Time 2:50 p.m.