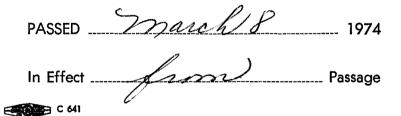
### WEST VIRGINIA LEGISLATURE

**REGULAR SESSION, 1974** 

# ENROLLED







FREE FRITE (TFROE ECOAR F. BEISKELL III SECRETARY OF STATE THIS DATE <u>3-28-74</u>

## 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 thirty4 one;

5 (2) Sales of gas, steam and water delivered to consumers6 through mains or, pipes and sales of electricity;

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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;

(6) Sales of property or services to churches and bona 17 18 fide charitable organizations who make no charge whatever for the services they render or sales of property or services to 19 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 sales of property or services to persons engaged in this state 26 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.

(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;

40 (8) Sales of tangible personal property and services ren41 dered for use or consumption in connection with the conduct
42 of the business of selling tangible personal property to con43 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 purpose53 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;

(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.

61 (12) Sales of newspapers when delivered to consumers by62 route carriers;

63 (13) Sales of drugs dispensed upon prescription;

64 (14) Sales of radio and television broadcasting time, news65 paper and outdoor advertising space for the advertisement of
66 goods or services;

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

(16) Casual and occasional sales of property or services
not conducted in a repeated manner or in the ordinary course
of repetitive and successive transactions of like character 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;

75 (17) Bank safety deposit boxes.

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

H. Davil Dark

Chairman Senate Committee

Chairman House Committee

Originated in the House.

Takes effect from passage.

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Clerk of the Senate

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Clerk of the House of Delegates

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President of the Senate

Speaker House of Delegates

this the 760 The within\_\_\_\_ rarch day of.

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PRESENTED TO THE GOVERNOR Date 3/15/74Time 2:50 p.M.