WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1981

ENROLLED
SENATE BILL NO. 294

(By Mr. [Redacted], Mr. President)

PASSED April 10, 1981
In Effect July 1, 1981
AN ACT to amend and reenact section three, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend and reenact sections two and three, article fifteen-a of said chapter, all relating to increasing the consumers sales tax and use tax, and relating to purchases of permanent mobile homes at the three percent rate.

Be it enacted by the Legislature of West Virginia:

That section three, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; and that sections two and three, article fifteen-a of said chapter be amended and reenacted, all to read as follows:

ARTICLE 15. CONSUMERS SALES TAX.


1 The following sales and services shall be exempt:
2 (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 consumers through mains or pipes, and sales of electricity;

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

(4) Sales of property or services to the state, its institutions or subdivisions, and to the United States, including agencies of federal, state or local governments for distribution in public welfare or relief work;

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

(6) Sales of property or services to churches and bona fide charitable organizations who make no charge whatever for the services they render or sales of property or services to 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, who make casual and occasional sales not conducted in a repeated manner or in the ordinary course of repetitive and successive transactions of like character, or sales of property or services to persons engaged in this state in the business of contracting, manufacturing, transportation, transmission, communication, or in the production of natural resources: Provided, however, That the exemption herein granted shall apply only to services, machinery, supplies and materials directly used or consumed in the businesses or organizations named above;

(7) An isolated sale 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 or which would be subject to tax under this article but for the exemption for food provided in section eleven of 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 or which would have been subject to tax under
this article but for the exemption for food provided in section
eleven of this article: Provided, 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;
(13) Sales of drugs dispensed upon prescription and sales
of insulin to consumers for medical purposes;
(14) Sales of radio and television broadcasting time,
newspaper and outdoor advertising space for the
advertisement of goods or services;
(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;
(17) Bank safety deposit boxes;
(18) Sales of property or services to a school which has
approval from the West Virginia board of regents to award
degrees, which has its principal campus in this state, and
which is exempt from federal and state income taxes under
section 501(c) (3) of the Internal Revenue Code of 1954, as
amended; and
(19) Sales of mobile homes to be utilized by purchasers as
their principal year-round residence and dwelling: Provided,
That these mobile homes shall be subject to tax at the three
percent rate.
ARTICLE 15A. USE TAX.


1. The use in this state of the following tangible personal property is hereby specifically exempted from the tax imposed by this article:

1. All articles of tangible personal property brought into the state of West Virginia by a nonresident individual thereof for his or her use or enjoyment while within the state.

2. Tangible personal property, the gross receipts from the sale of which are exempted from the retail sales tax by the terms of sections three-a and nine, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one.

3. Tangible personal property, the gross receipts from the sale of which are derived from the sale of machinery, supplies and materials to contractors, or to persons engaged in the business of manufacturing, transportation, transmission, communication or in the production of natural resources in this state: Provided, That the exemptions granted in this subdivision three are hereby suspended, nullified and made inoperative during the period from the first day of April, one thousand nine hundred sixty-nine to midnight of the thirty-first day of March, one thousand nine hundred seventy:

Provided further, That after midnight of the thirty-first day of March, one thousand nine hundred seventy, the exemptions granted in this subdivision three shall again be in full force and effect as if they had not been suspended, nullified and made inoperative as heretofore provided.

4. Tangible personal property, the gross receipts or the gross proceeds from the sale of which are required to be included in the measure of the tax imposed by article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one.

5. Tangible personal property the sale of which in this state is not subject to the West Virginia consumers sales tax.

6. Sales of mobile homes to be utilized by purchasers as their principal year-round residence and dwelling: Provided, That these mobile homes shall be subject to tax at the three percent rate.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

R. P. Berry
Chairman Senate Committee

Tony J. Whitlow
Chairman House Committee

Originated in the Senate.

To take effect June 1, 1981.

Judd S. McKee
Clerk of the Senate

C. L. Blankenship
Clerk of the House of Delegates

Warren R. McGraw
President of the Senate

Charles H. Shepp Jr.
Speaker House of Delegates

The within is disapproved this the

day of April, 1981.

J. Marshall scholars
Governor