WEST VIRGINIA LEGISLATURE
FIRST EXTRAORDINARY SESSION, 1986

ENROLLED

SENATE BILL NO. 8

(By Senator [Name], et al.)

PASSED May 18, 1986

In Effect July 1, 1986
ENROLLED

Senate Bill No. 8

(BY SENATORS TONKOVICH, MR. PRESIDENT (BY REQUEST) AND HARMAN)

[Passed May 18, 1986; to take effect July 1, 1987.]

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 from consumers sales and services tax; exempting from tax motor vehicles titled pursuant to the provisions of article three of chapter seventeen-a of said code leased to a lessee for a period of thirty or more consecutive days; and providing effective date.

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.


1 The following sales and services shall be exempt:

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

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

4 (3) 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;
(4) Sales of motor vehicles which are titled by the department of motor vehicles and which are subject to the tax imposed by section four, article three, chapter seventeen-a of the code;

(5) Sales of property or services to churches and bona fide charitable organizations who make no charge whatsoever for the services they render: Provided, That the exemption herein granted shall apply only to services, equipment supplies and materials directly used or consumed by these organizations, and shall not apply to purchases of gasoline or special fuel;

(6) 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: Provided, That the exemption herein granted shall apply only to services, equipment, supplies and materials directly used or consumed by these organizations and shall not apply to purchases of gasoline or special fuel;

(7) 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, 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, and shall not apply to purchases of gasoline or special fuel;

(8) 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;

(9) 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: \textit{Provided}, That sales of tangible personal property
and services to be used or consumed in the construction of
or permanent improvement to real property and sales of
gasoline and special fuel shall not be exempt;

(10) Sales of tangible personal property for the purpose
of resale in the form of tangible personal property:
\textit{Provided}, That sales of gasoline and special fuel by
distributors and importers shall be taxable except when the
sale is to another distributor for resale;

(11) 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: \textit{Provided},
That sales of gasoline and special fuel shall be taxable;

(12) 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:
\textit{Provided}, That sales of gasoline and special fuel shall be
taxable;

(13) Sales of newspapers when delivered to consumers
by route carriers;

(14) Sales of drugs dispensed upon prescription and
sales of insulin to consumers for medical purposes;

(15) Sales of radio and television broadcasting time,
newspaper and outdoor advertising space for the
advertisement of goods or services;

(16) Sales and services performed by day care centers;

(17) 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;

(18) Bank safety deposit boxes;

(19) 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: Provided, That sales of gasoline and special fuel shall be taxable;

(20) 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;

(21) Sales of lottery tickets and materials by licensed lottery sales agents and lottery retailers authorized by the state lottery commission, under the provisions of article twenty-two, chapter twenty-nine of this code; and

(22) Leases of motor vehicles titled pursuant to the provisions of article three, chapter seventeen-a of this code to lessees for a period of thirty or more consecutive days. This exemption shall apply to leases executed on or after the first day of July, one thousand nine hundred eighty-seven, and to payments under long-term leases executed before such date, for months thereof beginning on or after such date.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

To take effect July 1, 1987.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within ...this the ...th day of ...May ...1986.

Governor