WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1987

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ENROLLED

HOUSE BILL No. 2787

(By Delegate Mr. Speaker Mr. Chambers,)

and Del. Swann

[By request of the Executive]

Passed March 14, 1987

In Effect Ninety Days 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 taxation; and providing an exemption from the consumers sales and services tax for items purchased with food stamps.

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;

5. (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
die 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 organiza-
tions 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, manufactur-
ing, 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 representa-
tive 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: 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: 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: 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: 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;
(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; and
(23) Any sales of tangible personal property or services purchased after the thirtieth day of September, one thousand nine hundred eighty-seven, and lawfully paid for with food stamps pursuant to the federal food stamp program codified in United States Code, 2011, et seq., as amended.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within ......................... this the ......................... day of ........................., 1987.

Governor