ENROLLED

COMMITTEE SUBSTITUTE
FOR
House Bill No. 4017

(By Mr. Speaker, Mr. Kiss, and Delegate Trump)
[By Request of the Executive]

Passed March 9, 2002

In Effect Ninety Days from Passage
AN ACT to amend article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section nine-c, relating generally to consumers sales and service tax; creating new exemption for purchases of back-to-school clothing and school supplies by consumers during a three-day period in August two thousand two.

Be it enacted by the Legislature of West Virginia:

That article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section nine-c, to read as follows:
ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9c. Exemption for clothing, footwear and school supplies for limited period in the year two thousand two.

(a) The sale of an article of clothing or footwear designed to be worn on or about the human body and the sale of school supplies, such as pens, pencils, binders, notebooks, reference books, book bags, lunch boxes, computers, computer accessories and calculators, is exempted from the taxes imposed by this article if:

(1) The sales price of the article or school supply, except for a computer or computer accessory, is less than one hundred dollars;

(2) The sales price of a computer or computer accessory is less than one hundred dollars after credit for any manufacturer’s rebate; and

(3) The sale takes place during a period beginning at 12:01 a.m. eastern daylight time on the first Friday in August, two thousand two, and ending at 12 midnight eastern daylight time on the following Sunday in August, two thousand two.

(b) This section does not apply to:

(1) Any special clothing or footwear that is primarily designed for athletic activity or protective use and that is not normally worn except when used for the athletic activity or protective use for which it is designed;

(2) Accessories, including jewelry, handbags, luggage, umbrellas, wallets, watches, and similar items carried on or about the human body, without regard to whether worn on the body in a manner characteristic of clothing;
(3) The rental of clothing, footwear or school supplies;
(4) Furniture; and
(5) Tangible personal property for use in a trade or business.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

In 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 is approved this the 3rd day of April, 2002.

Governor