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WEST VIRGINIA LEGISLATURE Legunder Session, 2003



SENATE BILL NO. _______

(By Senator's Lomblin, Mr. President, and Sprouse,) By Request of the Executive)



In Effect ninety days from Passage

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Senate Bill No. 107

(By Senators Tomblin, Mr. President, and Sprouse, By Request of the Executive)

[Passed March 7, 2003; in effect ninety days from passage.]

AN ACT to amend and reenact section nine-g, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to consumers sales and service tax; and creating exemption for purchases of back-to-school clothing and school supplies by consumers during three-day period in August, two thousand three.

Be it enacted by the Legislature of West Virginia:

That section nine-g, 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 AND SERVICE TAX.

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

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

(2) The sales price of a computer is less than seven
hundred fifty dollars after credit for any manufacturer's
rebate 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 three, and ending at 12 midnight
eastern daylight time on the following Sunday in August,
two thousand three.

19 (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;

28 (3) The rental of clothing, footwear or school supplies;

29 (4) Furniture; and

30 (5) Tangible personal property for use in a trade or 31 business.

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

hairman Senate Committee

man House Committee

Originated in the Senate.

In effect ninety days from passage.

Clerk of the Senate

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Clerk of the House of Delegates

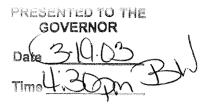
President of the Senate

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Speaker House of Delegates

The within is applotted this the Day of (Governor





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