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OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

Second Extraordinary Session, 2006

ENROLLED

Senate Bill No. 2003

(BY SENATORS TOMBLIN, MR. PRESIDENT, AND SPROUSE,
BY REQUEST OF THE EXECUTIVE)

[Passed November 14, 2006; in effect ninety days from passage.]

SB 2003

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AN ACT to amend and reenact §11-15-3a of the Code of West Virginia, 1931, as amended; and to amend said code by adding thereto a new section, designated §11-15-3b, all relating to the consumers sales and service tax generally; reducing the consumers sales and service tax on sales, purchases and uses of food and food ingredients intended for human consumption; and providing exceptions to the reduced rate of tax.

Be it enacted by the Legislature of West Virginia:

That §11-15-3a of the Code of West Virginia, 1931, as amended, be amended and reenacted; and that said code be amended by adding thereto a new section, designated §11-15-3b, all to read as follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**§11-15-3a. Rate of tax on food and food ingredients intended for human consumption; reductions of tax beginning January 1, 2006, July 1, 2007, and July 1, 2008.**

1 (a) *Rate of tax on food and food ingredients.* —
2 Notwithstanding any provision of this article or article
3 fifteen-a of this chapter to the contrary, the rate of tax
4 on sales, purchases and uses of food and food
5 ingredients intended for human consumption after the
6 thirty-first day of December, two thousand five, shall
7 be five percent of its sales price, as defined in section
8 two, article fifteen-b of this chapter: *Provided*, That the
9 rate of tax on sales, purchases and uses of food and
10 food ingredients, as defined in said section, that is
11 intended for human consumption after the thirtieth day
12 of June, two thousand seven, shall be four percent of its
13 sales price, as defined in said section: *Provided*,
14 *however*, That the rate of tax on sales, purchases and
15 uses of food and food ingredients as defined in said
16 section that is intended for human consumption after
17 the thirtieth day of June, two thousand eight, shall be
18 three percent of its sales price, as defined in said
19 section.

20 (b) *Calculation of tax on fractional parts of a dollar.* —
21 The tax computation under this section shall be carried
22 to the third decimal place and the tax rounded up to the
23 next whole cent whenever the third decimal place is
24 greater than four and rounded down to the lower whole
25 cent whenever the third decimal place is four or less.
26 The seller may elect to compute the tax due on a
27 transaction on a per item basis or on an invoice basis
28 provided the method used is consistently used during
29 the reporting period.

30 (c) *Federal food stamp and women, infants and*
31 *children programs, other exemptions.* — Nothing in this

32 section shall affect application of the exemption from
33 tax provided in section nine of this article for food
34 purchased by an eligible person using food stamps,
35 electronic benefits transfer cards or vouchers issued by
36 or pursuant to authorization of the United States
37 Department of Agriculture to individuals participating
38 in the federal food stamp program, by whatever name
39 called, or the women, infants and children (WIC)
40 program, or application of any other exemption from
41 tax set forth in this article or article fifteen-a of this
42 chapter.

§11-15-3b. Exceptions to reduced rate of tax on food and food ingredients intended for human consumption.

1 The reduced rate of tax provided on food and food
2 ingredients intended for human consumption provided
3 in section three-a of this article shall not apply to sales,
4 purchases and uses by consumers of "prepared food",
5 as defined in article fifteen-b of this chapter, which
6 shall remain taxable at the general rate of tax specified
7 in section three of this article and section two, article
8 fifteen-a of this chapter: *Provided*, That after the
9 thirtieth day of June, two thousand seven, the reduced
10 rate of tax provided in section three-a of this article
11 shall not apply to sales, purchases and uses by
12 consumers of "prepared food", "food sold through
13 vending machines" and "soft drinks" as defined in
14 article fifteen-b of this chapter, which shall be taxed at
15 the general rate of tax specified in section three of this
16 article and section two, article fifteen-a of this chapter.

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

Randy White
.....
Chairman Senate Committee

R. Bean
.....
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Russell E. Chiles
.....
Clerk of the Senate

Bryce W. Cook
.....
Clerk of the House of Delegates

Earl Ray Tomblin
.....
President of the Senate

[Signature]
.....
Speaker House of Delegates

The within *is approved* this
the *30th* Day of *November*, 2006.

[Signature]
.....
Governor

PRESENTED TO THE
GOVERNOR

NOV 29 2006

Time 10:30 am