WEST VIRGINIA LEGISLATURE
Second Extraordinary Session, 2006

ENROLLED

Senate Bill No. 2011

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

[Passed November 14, 2006; in effect ninety days from passage.]
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Senate Bill No. 2011

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

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

AN ACT to amend and reenact §11-15-8d of the Code of West Virginia, 1931, as amended, relating to providing an exemption from consumers sales and service tax for purchases by a contractor when the purchased materials will be used or consumed in the construction, alteration, repair or improvement of a new or existing building or structure to be primarily used for manufacturing.

Be it enacted by the Legislature of West Virginia:

That §11-15-8d of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:
ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-8d. Limitations on right to assert exemptions.

(a) Persons who perform "contracting" as defined in section two of this article, or persons acting in an agency capacity, may not assert any exemption to which the purchaser of such contracting services or the principal is entitled. Any statutory exemption to which a taxpayer may be entitled shall be invalid unless the tangible personal property or taxable service is actually purchased by such taxpayer and is directly invoiced to and paid by such taxpayer: Provided, That this section shall not apply to purchases by an employee for his or her employer; purchases by a partner for his or her partnership; or purchases by a duly authorized officer of a corporation, or unincorporated organization, for his or her corporation or unincorporated organization, so long as the purchase is invoiced to and paid by such employer, partnership, corporation or unincorporated organization.

(b) Notwithstanding any provision of subsection (a) of this section to the contrary, effective the first day of July, two thousand seven, a person who performs "contracting", as defined in section two of this article, may assert an exemption to which the purchaser of such contracting services is entitled if:

(A) The exemption is asserted as to purchases of services, machinery, supplies or materials, except gasoline and special fuel, to be directly used or consumed in the construction, alteration, repair or improvement of a new or existing building or structure;

(B) The building or structure is to be primarily used for manufacturing, which may include the generation of electric power, by the purchaser of the contracting services; and
(C) The exemption is available to the purchaser of the contracting services for those purposes under subdivision (2), subsection (b), section nine of this article.
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.

In effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within bill has been approved this the 30th Day of November 2006.

Governor