

2380
HB

FILED

2007 MAR 22 PM 4: 23

OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2007



ENROLLED

**COMMITTEE SUBSTITUTE
FOR
House Bill No. 2380**

(By Mr. Speaker, Mr. Thompson, and Delegate Armstead)
[By Request of the Executive]



Passed March 10, 2007

In Effect from Passage

FILED

ENROLLED 2007 MAR 22 PM 4:23

COMMITTEE SUBSTITUTE

OFFICE WEST VIRGINIA
SECRETARY OF STATE

FOR

H. B. 2380

(BY MR. SPEAKER, MR. THOMPSON, AND DELEGATE ARMSTEAD)
[BY REQUEST OF THE EXECUTIVE]

(Passed March 10, 2007; in effect from passage.)

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-15-9i, relating to exempting the purchase of certain drugs, durable medical goods, mobility enhancing equipment and prosthetic devices from the consumers sales and service tax.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-15-9i, to read as follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9i. Exempt drugs, durable medical goods, mobility enhancing equipment and prosthetic devices.

- 1 (a) Notwithstanding any provision of this article, article
- 2 fifteen-a or article fifteen-b of this chapter, the purchase by
- 3 a health care provider of drugs, durable medical goods,

4 mobility enhancing equipment and prosthetic devices, all as
5 defined in section two, article fifteen-b of this chapter, to be
6 dispensed upon prescription and intended for use in the
7 diagnosis, cure, mitigation, treatment, or prevention of injury
8 or disease in humans shall be exempt from the tax imposed
9 by this article.

10 (b) For purposes of this exemption, "health care provider"
11 means any person licensed to prescribe drugs, durable
12 medical goods, mobility enhancing equipment and prosthetic
13 devices intended for use in the diagnosis, cure, mitigation,
14 treatment, or prevention of injury or disease in humans. For
15 purposes of this section, the term "health care provider"
16 includes any hospital, medical clinic, nursing home, or
17 provider of inpatient hospital services and any provider of
18 outpatient hospital services, physician services, nursing
19 services, ambulance services, or surgical services.

20 (c) This section shall be effective the first day of July,
21 two thousand seven.

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



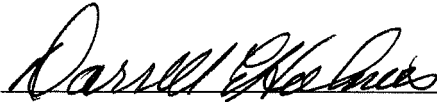
Chairman Senate Committee



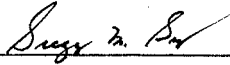
Chairman House Committee

Originating in the House.

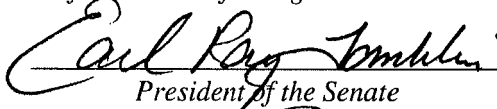
In effect from passage.




Clerk of the Senate



Clerk of the House of Delegates

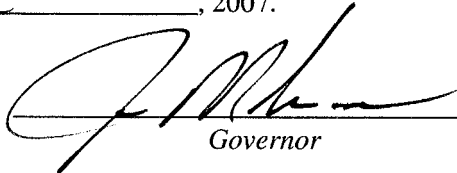


President of the Senate



Speaker of the House of Delegates

The within is approved this the 22nd
day of March, 2007.



Governor

PRESENTED TO THE
GOVERNOR

MAR 18 2007

Time: 2:01 pm