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
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 fifteen-a or article fifteen-b of this chapter, the purchase by a health care provider of drugs, durable medical goods,
mobility enhancing equipment and prosthetic devices, all as
defined in section two, article fifteen-b of this chapter, to be
dispensed upon prescription and intended for use in the
diagnosis, cure, mitigation, treatment, or prevention of injury
or disease in humans shall be exempt from the tax imposed
by this article.

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

(c) This section shall be effective the first day of July,
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 3rd day of March, 2007.

Governor