WEST VIRGINIA LEGISLATURE
SEVENTY-EIGHTH LEGISLATURE
REGULAR SESSION, 2007

ENROLLED

Senate Bill No. 690

(By Senators Unger and Jenkins)

[Passed March 10, 2007; in effect ninety days from passage.]
AN ACT to amend and reenact §11-15-9 of the Code of West Virginia, 1931, as amended, relating to the sales tax exemption on materials used for highway construction and maintenance.

Be it enacted by the Legislature of West Virginia:

That §11-15-9 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

(a) Exemptions for which exemption certificate may be issued. — A person having a right or claim to any exemption set forth in this subsection may, in lieu of paying the tax imposed by this article and filing a claim for refund, execute a certificate of exemption, in the form required by the Tax Commissioner, and deliver it to the vendor of the property or service in the manner required by the Tax Commissioner. However, the Tax Commissioner may, by rule, specify those exemptions authorized in this subsection for which exemption certificates are not required. The following sales of tangible personal property and services are exempt as provided in this subsection:

1. Sales of gas, steam and water delivered to consumers through mains or pipes and sales of electricity;

2. Sales of textbooks required to be used in any of the schools of this state or in any institution in this state which qualifies as a nonprofit or educational institution subject to the West Virginia Department of Education and the Arts, the Board of Trustees of the University System of West Virginia or the board of directors for colleges located in this state;

3. Sales of property or services to this state, its institutions or subdivisions, governmental units, institutions or subdivisions of other states: Provided, That the law of the other state provides the same exemption to governmental units or subdivisions of this state and to the United States, including agencies of federal, state or local governments for distribution in public welfare or relief work;
(4) Sales of vehicles which are titled by the Division of Motor Vehicles and which are subject to the tax imposed by section four, article three, chapter seventeen-a of this code or like tax;

(5) Sales of property or services to churches which make no charge whatsoever for the services they render: Provided, That the exemption granted in this subdivision applies only to services, equipment, supplies, food for meals and materials directly used or consumed by these organizations and does not apply to purchases of gasoline or special fuel;

(6) Sales of tangible personal property or services to a corporation or organization which has a current registration certificate issued under article twelve of this chapter, which is exempt from federal income taxes under Section 501(c)(3) or (c)(4) of the Internal Revenue Code of 1986, as amended, and which is:

(A) A church or a convention or association of churches as defined in Section 170 of the Internal Revenue Code of 1986, as amended;

(B) An elementary or secondary school which maintains a regular faculty and curriculum and has a regularly enrolled body of pupils or students in attendance at the place in this state where its educational activities are regularly carried on;

(C) A corporation or organization which annually receives more than one half of its support from any combination of gifts, grants, direct or indirect charitable contributions or membership fees;
(D) An organization which has no paid employees and
its gross income from fundraisers, less reasonable and
necessary expenses incurred to raise the gross income
(or the tangible personal property or services purchased
with the net income), is donated to an organization
which is exempt from income taxes under Section
501(c)(3) or (c)(4) of the Internal Revenue Code of 1986,
as amended;

(E) A youth organization, such as the Girl Scouts of
the United States of America, the Boy Scouts of
America or the YMCA Indian Guide/Princess Program
and the local affiliates thereof, which is organized and
operated exclusively for charitable purposes and has as
its primary purpose the nonsectarian character
development and citizenship training of its members;

(F) For purposes of this subsection:

(i) The term "support" includes, but is not limited to:

(I) Gifts, grants, contributions or membership fees;

(II) Gross receipts from fundraisers which include
receipts from admissions, sales of merchandise,
performance of services or furnishing of facilities in any
activity which is not an unrelated trade or business
within the meaning of Section 513 of the Internal
Revenue Code of 1986, as amended;

(III) Net income from unrelated business activities,
whether or not the activities are carried on regularly as
a trade or business;

(IV) Gross investment income as defined in Section
509(e) of the Internal Revenue Code of 1986, as amended;

(V) Tax revenues levied for the benefit of a corporation or organization either paid to or expended on behalf of the organization; and

(VI) The value of services or facilities (exclusive of services or facilities generally furnished to the public without charge) furnished by a governmental unit referred to in Section 170(c)(1) of the Internal Revenue Code of 1986, as amended, to an organization without charge. This term does not include any gain from the sale or other disposition of property which would be considered as gain from the sale or exchange of a capital asset or the value of an exemption from any federal, state or local tax or any similar benefit;

(ii) The term “charitable contribution” means a contribution or gift to or for the use of a corporation or organization, described in Section 170(c)(2) of the Internal Revenue Code of 1986, as amended; and

(iii) The term “membership fee” does not include any amounts paid for tangible personal property or specific services rendered to members by the corporation or organization;

(G) The exemption allowed by this subdivision does not apply to sales of gasoline or special fuel or to sales of tangible personal property or services to be used or consumed in the generation of unrelated business income as defined in Section 513 of the Internal Revenue Code of 1986, as amended. The exemption granted in this subdivision applies only to services,
119 equipment, supplies and materials used or consumed in
120 the activities for which the organizations qualify as
121 tax-exempt organizations under the Internal Revenue
122 Code and does not apply to purchases of gasoline or
123 special fuel;

124 (7) An isolated transaction in which any taxable
125 service or any tangible personal property is sold,
126 transferred, offered for sale or delivered by the owner of
127 the property or by his or her representative for the
128 owner's account, the sale, transfer, offer for sale or
129 delivery not being made in the ordinary course of
130 repeated and successive transactions of like character
131 by the owner or on his or her account by the
132 representative: Provided, That nothing contained in this
133 subdivision may be construed to prevent an owner who
134 sells, transfers or offers for sale tangible personal
135 property in an isolated transaction through an
136 auctioneer from availing himself or herself of the
137 exemption provided in this subdivision, regardless of
138 where the isolated sale takes place. The Tax
139 Commissioner may propose a legislative rule for
140 promulgation pursuant to article three, chapter
141 twenty-nine-a of this code which he or she considers
142 necessary for the efficient administration of this
143 exemption;

144 (8) Sales of tangible personal property or of any
145 taxable services rendered for use or consumption in
146 connection with the commercial production of an
147 agricultural product the ultimate sale of which is
148 subject to the tax imposed by this article or which
149 would have been subject to tax under this article:
150 Provided, That sales of tangible personal property and
151 services to be used or consumed in the construction of
or permanent improvement to real property and sales of gasoline and special fuel are not exempt: *Provided, however,* That nails and fencing may not be considered as improvements to real property;

(9) Sales of tangible personal property to a person for the purpose of resale in the form of tangible personal property: *Provided,* That sales of gasoline and special fuel by distributors and importers is taxable except when the sale is to another distributor for resale: *Provided, however,* That sales of building materials or building supplies or other property to any person engaging in the activity of contracting, as defined in this article, which is to be installed in, affixed to or incorporated by that person or his or her agent into any real property, building or structure is not exempt under this subdivision;

(10) Sales of newspapers when delivered to consumers by route carriers;

(11) Sales of drugs, durable medical goods, mobility-enhancing equipment and prosthetic devices dispensed upon prescription and sales of insulin to consumers for medical purposes. The amendment to this subdivision shall apply to sales made after the thirty-first day of December, two thousand three;

(12) Sales of radio and television broadcasting time, preprinted advertising circulars and newspaper and outdoor advertising space for the advertisement of goods or services;

(13) Sales and services performed by day care centers;
(14) Casual and occasional sales of property or services not conducted in a repeated manner or in the ordinary course of repetitive and successive transactions of like character by a corporation or organization which is exempt from tax under subdivision (6) of this subsection on its purchases of tangible personal property or services. For purposes of this subdivision, the term "casual and occasional sales not conducted in a repeated manner or in the ordinary course of repetitive and successive transactions of like character" means sales of tangible personal property or services at fundraisers sponsored by a corporation or organization which is exempt, under subdivision (6) of this subsection, from payment of the tax imposed by this article on its purchases when the fundraisers are of limited duration and are held no more than six times during any twelve-month period and "limited duration" means no more than eighty-four consecutive hours:

Provided, That sales for volunteer fire departments and volunteer school support groups, with duration of events being no more than eighty-four consecutive hours at a time, which are held no more than eighteen times in a twelve-month period for the purposes of this subdivision are considered "casual and occasional sales not conducted in a repeated manner or in the ordinary course of repetitive and successive transactions of a like character";

(15) Sales of property or services to a school which has approval from the Board of Trustees of the University System of West Virginia or the Board of Directors of the State College System to award degrees, which has its principal campus in this state and which is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended:
Provided, That sales of gasoline and special fuel are taxable;

(16) Sales of lottery tickets and materials by licensed lottery sales agents and lottery retailers authorized by the state Lottery Commission, under the provisions of article twenty-two, chapter twenty-nine of this code;

(17) Leases of motor vehicles titled pursuant to the provisions of article three, chapter seventeen-a of this code to lessees for a period of thirty or more consecutive days;

(18) Notwithstanding the provisions of section eighteen or eighteen-b of this article or any other provision of this article to the contrary, sales of propane to consumers for poultry house heating purposes, with any seller to the consumer who may have prior paid the tax in his or her price, to not pass on the same to the consumer, but to make application and receive refund of the tax from the Tax Commissioner pursuant to rules which are promulgated after being proposed for legislative approval in accordance with chapter twenty-nine-a of this code by the Tax Commissioner;

(19) Any sales of tangible personal property or services purchased and lawfully paid for with food stamps pursuant to the federal food stamp program codified in 7 U. S. C. §2011, et seq., as amended, or with drafts issued through the West Virginia special supplement food program for women, infants and children codified in 42 U. S. C. §1786;

(20) Sales of tickets for activities sponsored by elementary and secondary schools located within this
(21) Sales of electronic data processing services and related software: Provided, That, for the purposes of this subdivision, “electronic data processing services” means:

(A) The processing of another's data, including all processes incident to processing of data such as keypunching, keystroke verification, rearranging or sorting of previously documented data for the purpose of data entry or automatic processing and changing the medium on which data is sorted, whether these processes are done by the same person or several persons; and

(B) Providing access to computer equipment for the purpose of processing data or examining or acquiring data stored in or accessible to the computer equipment;

(22) Tuition charged for attending educational summer camps;

(23) Dispensing of services performed by one corporation, partnership or limited liability company for another corporation, partnership or limited liability company when the entities are members of the same controlled group or are related taxpayers as defined in Section 267 of the Internal Revenue Code. “Control” means ownership, directly or indirectly, of stock, equity interests or membership interests possessing fifty percent or more of the total combined voting power of all classes of the stock of a corporation, equity interests of a partnership or membership interests of a limited liability company entitled to vote or ownership, directly
or indirectly, of stock, equity interests or membership interests possessing fifty percent or more of the value of the corporation, partnership or limited liability company;

(24) Food for the following are exempt:

(A) Food purchased or sold by a public or private school, school-sponsored student organizations or school-sponsored parent-teacher associations to students enrolled in the school or to employees of the school during normal school hours; but not those sales of food made to the general public;

(B) Food purchased or sold by a public or private college or university or by a student organization officially recognized by the college or university to students enrolled at the college or university when the sales are made on a contract basis so that a fixed price is paid for consumption of food products for a specific period of time without respect to the amount of food product actually consumed by the particular individual contracting for the sale and no money is paid at the time the food product is served or consumed;

(C) Food purchased or sold by a charitable or private nonprofit organization, a nonprofit organization or a governmental agency under a program to provide food to low-income persons at or below cost;

(D) Food sold by a charitable or private nonprofit organization, a nonprofit organization or a governmental agency under a program operating in West Virginia for a minimum of five years to provide food at or below cost to individuals who perform a minimum of two hours of community service for each
306 unit of food purchased from the organization;

307 (E) Food sold in an occasional sale by a charitable or
308 nonprofit organization, including volunteer fire
309 departments and rescue squads, if the purpose of the
310 sale is to obtain revenue for the functions and activities
311 of the organization and the revenue obtained is actually
312 expended for that purpose;

313 (F) Food sold by any religious organization at a social
314 or other gathering conducted by it or under its auspices,
315 if the purpose in selling the food is to obtain revenue for
316 the functions and activities of the organization and the
317 revenue obtained from selling the food is actually used
318 in carrying out those functions and activities: Provided,
319 That purchases made by the organizations are not
320 exempt as a purchase for resale; or

321 (G) Food sold by volunteer fire departments and
322 rescue squads that are exempt from federal income
323 taxes under Section 501(c)(3) or (c)(4) of the Internal
324 Revenue Code of 1986, as amended, when the purpose of
325 the sale is to obtain revenue for the functions and
326 activities of the organization and the revenue obtained
327 is exempt from federal income tax and actually
328 expended for that purpose;

329 (25) Sales of food by little leagues, midget football
330 leagues, youth football or soccer leagues, band boosters
331 or other school or athletic booster organizations
332 supporting activities for grades kindergarten through
333 twelve and similar types of organizations, including
334 scouting groups and church youth groups, if the purpose
335 in selling the food is to obtain revenue for the functions
336 and activities of the organization and the revenues
337 obtained from selling the food is actually used in
supporting or carrying on functions and activities of the
groups: Provided, That the purchases made by the
organizations are not exempt as a purchase for resale;

(26) Charges for room and meals by fraternities and
sororities to their members: Provided, That the
purchases made by a fraternity or sorority are not
exempt as a purchase for resale;

(27) Sales of or charges for the transportation of
passengers in interstate commerce;

(28) Sales of tangible personal property or services to
any person which this state is prohibited from taxing
under the laws of the United States or under the
constitution of this state;

(29) Sales of tangible personal property or services to
any person who claims exemption from the tax imposed
by this article or article fifteen-a of this chapter
pursuant to the provision of any other chapter of this
code;

(30) Charges for the services of opening and closing a
burial lot;

(31) Sales of livestock, poultry or other farm products
in their original state by the producer of the livestock,
poultry or other farm products or a member of the
producer's immediate family who is not otherwise
engaged in making retail sales of tangible personal
property; and sales of livestock sold at public sales
sponsored by breeders or registry associations or
livestock auction markets: Provided, That the
exemptions allowed by this subdivision may be claimed
without presenting or obtaining exemption certificates
provided the farmer maintains adequate records;

(32) Sales of motion picture films to motion picture exhibitors for exhibition if the sale of tickets or the charge for admission to the exhibition of the film is subject to the tax imposed by this article and sales of coin-operated video arcade machines or video arcade games to a person engaged in the business of providing the machines to the public for a charge upon which the tax imposed by this article is remitted to the Tax Commissioner: *Provided,* That the exemption provided in this subdivision may be claimed by presenting to the seller a properly executed exemption certificate;

(33) Sales of aircraft repair, remodeling and maintenance services when the services are to an aircraft operated by a certified or licensed carrier of persons or property, or by a governmental entity, or to an engine or other component part of an aircraft operated by a certificated or licensed carrier of persons or property, or by a governmental entity and sales of tangible personal property that is permanently affixed or permanently attached as a component part of an aircraft owned or operated by a certificated or licensed carrier of persons or property, or by a governmental entity, as part of the repair, remodeling or maintenance service and sales of machinery, tools or equipment directly used or consumed exclusively in the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts for a certificated or licensed carrier of persons or property or for a governmental entity;

(34) Charges for memberships or services provided by health and fitness organizations relating to personalized fitness programs;
(35) Sales of services by individuals who babysit for a profit: Provided, That the gross receipts of the individual from the performance of baby-sitting services do not exceed five thousand dollars in a taxable year;

(36) Sales of services by public libraries or by libraries at academic institutions or by libraries at institutions of higher learning;

(37) Commissions received by a manufacturer's representative;

(38) Sales of primary opinion research services when:

(A) The services are provided to an out-of-state client;

(B) The results of the service activities, including, but not limited to, reports, lists of focus group recruits and compilation of data are transferred to the client across state lines by mail, wire or other means of interstate commerce, for use by the client outside the State of West Virginia; and

(C) The transfer of the results of the service activities is an indispensable part of the overall service.

For the purpose of this subdivision, the term "primary opinion research" means original research in the form of telephone surveys, mall intercept surveys, focus group research, direct mail surveys, personal interviews and other data collection methods commonly used for quantitative and qualitative opinion research studies;

(39) Sales of property or services to persons within the state when those sales are for the purposes of the
production of value-added products: Provided, That the exemption granted in this subdivision applies only to services, equipment, supplies and materials directly used or consumed by those persons engaged solely in the production of value-added products: Provided, however, That this exemption may not be claimed by any one purchaser for more than five consecutive years, except as otherwise permitted in this section.

For the purpose of this subdivision, the term "value-added product" means the following products derived from processing a raw agricultural product, whether for human consumption or for other use. For purposes of this subdivision, the following enterprises qualify as processing raw agricultural products into value-added products: Those engaged in the conversion of:

(A) Lumber into furniture, toys, collectibles and home furnishings;

(B) Fruits into wine;

(C) Honey into wine;

(D) Wool into fabric;

(E) Raw hides into semifinished or finished leather products;

(F) Milk into cheese;

(G) Fruits or vegetables into a dried, canned or frozen product;

(H) Feeder cattle into commonly accepted slaughter
weights;

(I) Aquatic animals into a dried, canned, cooked or frozen product; and

(J) Poultry into a dried, canned, cooked or frozen product;

(40) Sales of music instructional services by a music teacher and artistic services or artistic performances of an entertainer or performing artist pursuant to a contract with the owner or operator of a retail establishment, restaurant, inn, bar, tavern, sports or other entertainment facility or any other business location in this state in which the public or a limited portion of the public may assemble to hear or see musical works or other artistic works be performed for the enjoyment of the members of the public there assembled when the amount paid by the owner or operator for the artistic service or artistic performance does not exceed three thousand dollars: Provided, That nothing contained herein may be construed to deprive private social gatherings, weddings or other private parties from asserting the exemption set forth in this subdivision. For the purposes of this exemption, artistic performance or artistic service means and is limited to the conscious use of creative power, imagination and skill in the creation of aesthetic experience for an audience present and in attendance and includes, and is limited to, stage plays, musical performances, poetry recitations and other readings, dance presentation, circuses and similar presentations and does not include the showing of any film or moving picture, gallery presentations of sculptural or pictorial art, nude or strip show presentations, video games, video arcades, carnival rides, radio or television shows or any video or
audio taped presentations or the sale or leasing of video
or audio tapes, air shows or any other public meeting,
display or show other than those specified herein:
Provided, however, That nothing contained herein may
be construed to exempt the sales of tickets from the tax
imposed in this article. The state Tax Commissioner
shall propose a legislative rule pursuant to article three,
chapter twenty-nine-a of this code establishing
definitions and eligibility criteria for asserting this
exemption which is not inconsistent with the provisions
set forth herein: Provided further, That nude dancers or
strippers may not be considered as entertainers for the
purposes of this exemption;

(41) Charges to a member by a membership
association or organization which is exempt from
paying federal income taxes under Section 501(c)(3) or
(c)(6) of the Internal Revenue Code of 1986, as amended,
for membership in the association or organization,
including charges to members for newsletters prepared
by the association or organization for distribution
primarily to its members, charges to members for
continuing education seminars, workshops, conventions,
lectures or courses put on or sponsored by the
association or organization, including charges for
related course materials prepared by the association or
organization or by the speaker or speakers for use
during the continuing education seminar, workshop,
convention, lecture or course, but not including any
separate charge or separately stated charge for meals,
lodging, entertainment or transportation taxable under
this article: Provided, That the association or
organization pays the tax imposed by this article on its
purchases of meals, lodging, entertainment or
transportation taxable under this article for which a
separate or separately stated charge is not made. A
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524 membership association or organization which is
525 exempt from paying federal income taxes under Section
526 501(c)(3) or (c)(6) of the Internal Revenue Code of 1986,
527 as amended, may elect to pay the tax imposed under
528 this article on the purchases for which a separate charge
529 or separately stated charge could apply and not charge
530 its members the tax imposed by this article or the
531 association or organization may avail itself of the
532 exemption set forth in subdivision (9) of this subsection
533 relating to purchases of tangible personal property for
534 resale and then collect the tax imposed by this article on
535 those items from its member;

536  (42) Sales of governmental services or governmental
537 materials by county Assessors, county sheriffs, county
538 clerks or circuit clerks in the normal course of local
539 government operations;

540  (43) Direct or subscription sales by the Division of
541 Natural Resources of the magazine currently entitled
542 Wonderful West Virginia and by the Division of Culture
543 and History of the magazine currently entitled
544 Goldenseal and the journal currently entitled West
545 Virginia History;

546  (44) Sales of soap to be used at car wash facilities;

547  (45) Commissions received by a travel agency from an
548 out-of-state vendor;

549  (46) The service of providing technical evaluations for
550 compliance with federal and state environmental
551 standards provided by environmental and industrial
552 consultants who have formal certification through the
553 West Virginia Department of Environmental Protection
554 or the West Virginia Bureau for Public Health or both.
For purposes of this exemption, the service of providing technical evaluations for compliance with federal and state environmental standards includes those costs of tangible personal property directly used in providing such services that are separately billed to the purchaser of such services and on which the tax imposed by this article has previously been paid by the service provider;

(47) Sales of tangible personal property and services by volunteer fire departments and rescue squads that are exempt from federal income taxes under Section 501(c)(3) or (c)(4) of the Internal Revenue Code of 1986, as amended, if the sole purpose of the sale is to obtain revenue for the functions and activities of the organization and the revenue obtained is exempt from federal income tax and actually expended for that purpose;

(48) Lodging franchise fees, including royalties, marketing fees, reservation system fees or other fees assessed after the first day of December, one thousand nine hundred ninety-seven, that have been or may be imposed by a lodging franchiser as a condition of the franchise agreement; and

(49) Sales of the regulation size United States flag and the regulation size West Virginia flag for display.

(b) Refundable exemptions. — Any person having a right or claim to any exemption set forth in this subsection shall first pay to the vendor the tax imposed by this article and then apply to the Tax Commissioner for a refund or credit, or as provided in section nine-d of this article, give to the vendor his or her West Virginia direct pay permit number. The following sales of tangible personal property and services are exempt
from tax as provided in this subsection:

(1) Sales of property or services to bona fide charitable organizations who make no charge whatsoever for the services they render: Provided, That the exemption granted in this subdivision applies only to services, equipment, supplies, food, meals and materials directly used or consumed by these organizations and does not apply to purchases of gasoline or special fuel;

(2) Sales of services, machinery, supplies and materials directly used or consumed in the activities of manufacturing, transportation, transmission, communication, production of natural resources, gas storage, generation or production or selling electric power, provision of a public utility service or the operation of a utility service or the operation of a utility business, in the businesses or organizations named in this subdivision and does not apply to purchases of gasoline or special fuel;

(3) Sales of property or services to nationally chartered fraternal or social organizations for the sole purpose of free distribution in public welfare or relief work: Provided, That sales of gasoline and special fuel are taxable;

(4) Sales and services, fire-fighting or station house equipment, including construction and automotive, made to any volunteer fire department organized and incorporated under the laws of the State of West Virginia: Provided, That sales of gasoline and special fuel are taxable;

(5) Sales of building materials or building supplies or
other property to an organization qualified under Section 501(c)(3) or (c)(4) of the Internal Revenue Code of 1986, as amended, which are to be installed in, affixed to or incorporated by the organization or its agent into real property or into a building or structure which is or will be used as permanent low-income housing, transitional housing, an emergency homeless shelter, a domestic violence shelter or an emergency children and youth shelter if the shelter is owned, managed, developed or operated by an organization qualified under Section 501(c)(3) or (c)(4) of the Internal Revenue Code of 1986, as amended; and

(6) Sales of construction and maintenance materials acquired by a second party for use in the construction or maintenance of a highway project: Provided, That in lieu of any refund or credit to the person that paid the tax imposed by this article, the Tax Commissioner shall pay to the Division of Highways for deposit into the State Road Fund of the state reimbursement for the tax in the amount estimated under the provisions of this subdivision: Provided, however, That by the fifteenth day of June of each fiscal year, the division shall provide to the Tax Department an itemized listing of highways projects with the amount of funds expended for highway construction and maintenance. The Commissioner of Highways shall request reimbursement of the tax based on an estimate that forty percent of the total gross funds expended by the agency during the fiscal period were for the acquisition of materials used for highway construction and maintenance. The amount of the reimbursement shall be calculated at six percent of the forty percent.
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 July 1, 2007.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the Day of , 2007.

Governor