WEST VIRGINIA LEGISLATURE
SEVENTY-EIGHTH LEGISLATURE
REGULAR SESSION, 2008

ENROLLED

COMMITTEE SUBSTITUTE
FOR

Senate Bill No. 474

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

[Passed March 8, 2008; in effect ninety days from passage.]
ENROLLED

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 474

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

[Passed March 8, 2008; in effect ninety days from passage.]

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-15-9j, relating to providing a limited annual exemption from the consumers sales and service tax for purchases of eligible specified exempt Energy Star qualified products; specifying time period for exemption; and specifying definition.
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 §11-15-9j, to read as follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.


(a) There is established an annual sales tax holiday on the sale of specified Energy Star qualified products from the taxes imposed by this article if:

(1)(A) The sales price of the specified Energy Star qualified product is two thousand five hundred dollars or less per purchase for noncommercial home or personal use; and

(B) The sale takes place in two thousand eight during a period beginning at 12:01 a.m. eastern daylight time on the first day of September and ending at 11:59 p.m. eastern daylight time on the seventh day of September; or

(2)(A) The sales price of the specified Energy Star qualified product is five thousand dollars or less per purchase for noncommercial home or personal use; and

(B) The sale takes place:

(i) In two thousand nine during a period beginning at 12:01 a.m. eastern daylight time on the first day of September and ending at 11:59 p.m. eastern daylight time on the thirtieth day of November; or
(C) In two thousand ten during a period beginning at 12:01 a.m. eastern daylight time on the first day of September and ending at 11:59 p.m. eastern daylight time on the thirtieth day of November.

(b) This section does not apply to tangible personal property for use in a trade or business.

(c) Definition. — As used in this section, the term "Energy Star qualified product" means a product that meets the energy efficient guidelines set by the United States Environmental Protection Agency and the United States Department of Energy that are authorized to carry the Energy Star label. Covered products are those listed at www.energystar.gov or successor address.
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 is hereby approved this 1st Day of , 2008.

Governor
Presented to the Governor

Mar 25 2008

Time 3:40 PM