

SB 474  
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**WEST VIRGINIA LEGISLATURE**

**SEVENTY-EIGHTH LEGISLATURE**

**REGULAR SESSION, 2008**

SECRETARY OF STATE

**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.]

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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.**

**§11-15-9j. Annual exemption for purchases of energy efficient products.**

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

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

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

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

16       (B) The sale takes place:

17       (i) In two thousand nine during a period beginning at  
18 12:01 a.m. eastern daylight time on the first day of  
19 September and ending at 11:59 p.m. eastern daylight  
20 time on the thirtieth day of November; or

21 (C) In two thousand ten during a period beginning at  
22 12:01 a.m. eastern daylight time on the first day of  
23 September and ending at 11:59 p.m. eastern daylight  
24 time on the thirtieth day of November.


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

27 (c) *Definition.* — As used in this section, the term  
28 “Energy Star qualified product” means a product that  
29 meets the energy efficient guidelines set by the United  
30 States Environmental Protection Agency and the  
31 United States Department of Energy that are  
32 authorized to carry the Energy Star label. Covered  
33 products are those listed at [www.energystar.gov](http://www.energystar.gov) or  
34 successor address.

Enr. Com. Sub. for S. B. No. 474] 4

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

  
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Chairman Senate Committee

  
.....  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

  
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Clerk of the Senate

  
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Clerk of the House of Delegates

  
.....  
President of the Senate

  
.....  
Speaker House of Delegates

The within as approved ..... this  
the 1st Day of April ....., 2008.

  
.....  
Governor

PRESENTED TO THE  
GOVERNOR

MAR 25 2008

Time

3:40 pm