WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2009

ENROLLED

COMMITTEE SUBSTITUTE
FOR
House Bill No. 3017

(By Delegates Campbell and Canterbury)

Passed April 10, 2009

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 §11-15-91, relating to exempting tax-exempt organizations engaged in retail sales of clothing and clothing accessories from the consumers sales tax; authorizing the Tax Commissioner to designate the exemption as a per se exemption, thus exemption certificates would not be required.

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 §11-15-91, to read as follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.
§11-15-91. Exemption for Sales of clothing and clothing accessories by tax-exempt organizations.

(a) Sales of clothing and clothing accessories by organizations that are exempt from federal income taxes under Section 501(c)(3) or Section 501(c)(4) of the Internal Revenue Code of 1986, as amended, and that have annual revenue obtained from the sales of less than $40,000, are exempt from the tax imposed under this article and article fifteen-a of this chapter: Provided, That the purpose of the sale is to obtain revenue for the activities and functions of the organization, and the revenue obtained is exempt from federal income tax and actually expended for that purpose:  

Provided, however, That the clothing and clothing accessories sold are acquired or obtained by donation only, without compensation, remuneration or consideration to the donor. The Tax Commissioner may, by rule, specify the exemption authorized in this section to be a "per se" exemption for which exemption certificates are not required.
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 ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within happened this the 20th day of May, 2009.

Governor
PRESENTED TO THE GOVERNOR

MAY 4 2009

Time 10:05 AM