

HB 3017

FILED

2009 MAY -6 PM 1:29

OFFICE WEST VIRGINIA
SECRETARY OF STATE

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

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FILED

COMMITTEE SUBSTITUTE

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FOR

OFFICE WEST VIRGINIA
SECRETARY OF STATE

H. B. 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 §11-15-9l, 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 §11-15-9l, to read as follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

03:11
§11-15-9l. **Exemption for Sales of clothing and clothing accessories by tax-exempt organizations.**

1 (a) Sales of clothing and clothing accessories by
2 organizations that are exempt from federal income taxes
3 under Section 501(c)(3) or Section 501(c)(4) of the Internal
4 Revenue Code of 1986, as amended, and that have annual
5 revenue obtained from the sales of less than \$40,000, are
6 exempt from the tax imposed under this article and article
7 fifteen-a of this chapter: *Provided*, That the purpose of the
8 sale is to obtain revenue for the activities and functions of the
9 organization, and the revenue obtained is exempt from
10 federal income tax and actually expended for that purpose:
11 *Provided, however*, That the clothing and clothing
12 accessories sold are acquired or obtained by donation only,
13 without compensation, remuneration or consideration to the
14 donor. The Tax Commissioner may, by rule, specify the
15 exemption authorized in this section to be a "per se"
16 exemption for which exemption certificates are not required.

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



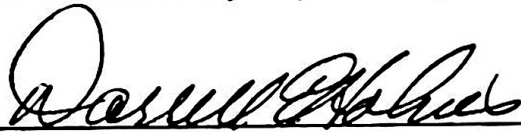
Chairman Senate Committee



Chairman House Committee

Originating in the House.

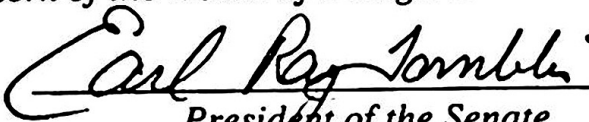
In effect ninety days from passage.



Clerk of the Senate



Clerk of the House of Delegates



President of the Senate



Speaker of the House of Delegates

The within is approved this the 6th
day of May, 2009.



Governor

PRESENTED TO THE
GOVERNOR

MAY - 4 2009

Time 10:05 AM