

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

ENROLLED

Committee Substitute

for

House Bill 2854

BY DELEGATE HOUSEHOLDER

(BY REQUEST OF THE STATE TAX DIVISION)

[Passed March 1, 2019; in effect ninety days from
passage.]

OFFICE WEST VIRGINIA
SECRETARY OF STATE

2019 MAR 19 P 4: 52

FILED

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1 AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §11-15-9q, relating to exempting sales by not-for-profit volunteer school
3 support organizations for the purpose of raising funds for their schools from the consumers
4 sales and service tax and use tax; specifying time limitations for fundraisers; specifying
5 that the exemption applies without regard to whether the organization holds, or does not
6 hold, an exemption under §501(c)(3) or §501(c)(4) of the Internal Revenue Code.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9q. Exemption for sales by schools and volunteer school support groups.

1 Notwithstanding any other provisions of this code to the contrary, sales of tangible
2 personal property and services by not-for-profit volunteer school support groups for elementary
3 or secondary schools located in this state, which hold fund raisers for their schools that last no
4 more than 14 consecutive days and are held not more than 18 times during any 12-month period,
5 are exempt from the taxes imposed by §11-15-1 *et seq.* and §11-15A-1 *et seq.* of this code, if the
6 sole purpose of the sales is to obtain revenue for the functions and activities of an elementary or
7 secondary school located in this state. This exemption applies to such sales without regard to
8 whether the volunteer school support organizations holds, or does not hold, an exemption under
9 §501(c)(3) or §501(c)(4) of the Internal Revenue Code of 1986, as amended.

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

W. Scott Lipitz
.....
Chairman, House Committee

Paul D. Heywood
.....
Chairman, Senate Committee

Originating in the House.

In effect ninety days from passage.

Stephen J. Haynie
.....
Clerk of the House of Delegates

Joe Ann
.....
Clerk of the Senate

Raymond
.....
Speaker of the House of Delegates

Walter B. Carmichael
.....
President of the Senate

FILED
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OFFICE WEST VIRGINIA
SECRETARY OF STATE

The within *is approved* this the *19th*
March
day of 2019.

James I. Gooden
.....
Governor

PRESENTED TO THE GOVERNOR

MAR 07 2019

Time 3:46 pm