

West Virginia						
Statement of the issues	SSUTA section and/or rule reference	State authority	State's written comments	BAC/ public comments	Staff Comment	CRIC decision
Report Issue 1: Taxability Matrix changes						
Charges by the seller for any services necessary to complete the sale - add 11-15B-2(b)(49)(A)(iii); Transportation, shipping and similar charges and postage (direct mail) - change 11-15B-2(b)(49)(A)(ii)-(iii) to 11-15B-2(b)(49)(A)(ii)-(iv); digital products - add an "x" in the no column for the first question; Food and food ingredients and bottled water - move the "x" to the exempt column; over-the-counter drugs for animal use without prescription - change 11-15B-2(b)(34) to 11-15B-2(b)(37); all exempt items under drugs for animal use and prosthetic devices - should have citations not na or blanks; corrective eyeglasses, contact lenses, hearing aids and dental prosthesis with prescription - add 11-15B-2(b)(44)	SSUTA Library of Definitions		Perhaps next year this can be identified by the matrix Reference number? This would have been of tremendous help in researching the issues. It would also be easier to track that the changes requested were indeed made. Fortunately WV was able to make all the requested changes.			N/A
Last year all ancillary services except conference bridging were marked exempt. Ancillary services are usually regulated and would be exempt under 11-15-8. Should these be changed to exempt and 11-15-8 be added in the citations?	SSUTA Library of Definitions	11/15/2008	Yes, last year all ancillary services save conference bridging was exempt on our matrix. Upon additional review by our legal department, it was determined that the ancillary services were all taxable for the same reason that conference bridging services were, they are not regulated by the PSC. This section of our matrix remains unchanged.			
Last year international, interstate and intrastate value-added non-voice services were marked exempt. If these services are regulated they should be exempt under 11-15-8. Also, the citation for ancillary services (11-15B-2b(b)(1)(B)(ii)) should be deleted as these are not ancillary services. Should these be changed to exempt and 11-15-8 be added in the citations?	SSUTA Library of Definitions	11/15/2008	These services are not regulated by the PSC, they are therefore taxable. The citation for ancillary services has been deleted.			
Report Issue 2: Certificate of Compliance changes						

<p>Section 317, paragraph B - delete everything in the citation column except 11-15B-24(b); Section 318 paragraph D - the question should read "Does the state require" and the "not" should be lined through and the "Yes" changed to "No"</p>	<p>Various</p>	<p>Various</p>	<p>The deletion was done and the correction to the language on the certificate was changed as you requested therefore our answer was changed to "No".</p>			<p>N/A</p>
<p>Section 324, paragraph B.1., The question about aggregation refers to aggregating the state and local taxes before rounding, not to aggregation of separate sales. Add 11-15-3(d) and 11-15A-2(b) to the citation column and delete the comment. Does the state allow aggregation of state and local taxes? If so, delete the "and No" and provide the authority (statute, rule, administrative).</p>			<p>Done</p>			
<p>Section 319, paragraph E.2, change the "No" to "Yes"</p>	<p>SSUTA Section 319</p>	<p>WV. Code 11-15B-26(e)(2)</p>	<p>Done</p>			<p>N/A</p>