

To: Craig Johnson

Re: Preliminary report on West Virginia 2014 Annual Recertification

Date: September 9, 2014

The review of West Virginia's Certificate of Compliance and Taxability Matrix raised 2 issues. West Virginia's response is below.

Report Issue 1: Taxability Matrix

Reference number 11022 direct mail postage- we have made the suggested change

Meat and seafood sold in unheated state by weight and volume- we added the suggested code reference.

Foods sold that ordinarily requires cooking – the code provided is given as part of the current definition of prepared foods. This is not addressed elsewhere at this time, but we have sent a request to have the legislature address this in our code.

Report Issue 2: Prepared Food

On our matrix it is excluded from the definition of prepared food, not exempt. Per Pam Cook, this is not a WV issue and we are to disregard.

Respectfully

Dana K Angell

| 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 | | | | | | |
| 5B-2(b)(49)(A)(ii)-(iii) to 11-15B-(49)(A)(ii)-(iv); meat and seafood sold in unheated state by weight and volume - add 11-15B-2(b)(40)(C)(ii); food sold that ordinarily requires cooking - the citation given as part of the current definition of prepared food. Is this position documented elsewhere? | SSUTA Library of Definitions | | <p>... respectfully requests that all reference numbers accompany these issues so we can more easily identify the area in question and most accurately make the requested changes. Additions requested on 11022 direct mail postage have been made, changes requested to meat and seafood sold... have been made. Regarding the last question, we have submitted</p> | | | |