

100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

Date Requested: 08/02/2021
State: West Virginia
Contact: Matthew R Irby
Email: tax.commissioner@wv.gov

Save Form as:

- 2 character state abbreviation
- 4 digit year
- 2 digits for Version number, without "."
- TM for Taxability Matrix: Library of Definitions

Examples:

SD202100TM (publish version 2021.0)

SD202101TM (publish version 2021.1)

Please Publish Taxability Matrix: Library of Definitions Version # 2021.0

The following changes were made to this document:

- Taxability Treatment Definition Treatment Statute/Rule Cite Reference
 Comments Date Revised

Reference Number of changed items (may include a brief description of the change):

Sales tax holiday

20070 added \$50 threshold, added 11-15-9s, amended comment to read "Pursuant to Enrolled House Bill 206 (2019 First Extraordinary Session), effective July 1, 2021, the purchase of certain goods over a 4 day period including the first Sunday in August, the following Monday and the preceding Friday and Saturday will be exempted from the State's sales tax."

20090 added \$20 threshold, added 11-15-9s, amended comment to read "Pursuant to Enrolled House Bill 206 (2019 First Extraordinary Session), effective July 1, 2021, the purchase of certain goods over a 4 day period including the first Sunday in August, the following Monday and the preceding Friday and Saturday will be exempted from the State's sales tax."

20120 added \$150 threshold, added 11-15-9s, amended comment to read "Pursuant to Enrolled House Bill 206 (2019 First Extraordinary Session), effective July 1, 2021, the purchase of certain goods over a 4 day period including the first Sunday in August, the following Monday and the preceding Friday and Saturday will be exempted from the State's sales tax."

20130 added \$125 threshold, added 11-15-9s, amended comment to read "Pursuant to Enrolled House Bill 206 (2019 First Extraordinary Session), effective July 1, 2021, the purchase of certain goods over a 4 day period including the first Sunday in August, the following Monday and the preceding Friday and Saturday will be exempted from the State's sales tax."

20110 added \$500 threshold, added 11-15-9s, amended comment to read "Pursuant to Enrolled House Bill 206 (2019 First Extraordinary Session), effective July 1, 2021, the purchase of certain goods over a 4 day period including the first Sunday in August, the following Monday and the preceding Friday and Saturday will be exempted from the State's sales tax."

Computer related products

30100 added 11-15-9h, added the following to the comment: 11-15-9h - sales of computers to be installed into a building or facility for direct use in a high-technology business or internet advertising business.

30040 added 11-15-9h

30050 added WV Code 11-15-9h, -9n

30060 added 11-15-9h

30015 added 11-15-9h

30025 added 11-15-9h

30035 added 11-15-9h

31000 changed answer to "yes"

31050 Left answer "no" and commented "West Virginia imposes a sales tax on the provision of services. The provision of streaming services is subject to this tax. However, rentals and similar nonpermanent use of digital audio visual works are not subject to this tax."

31121 Left answer "no" and commented "West Virginia imposes a sales tax on the provision of services. The provision of streaming services is subject to this tax. However, subscription services that provide digital content for permanent use (like a purchase) or less than permanent use (like a rental) are not subject to this tax."

Food and food products

40015 exempt, WV Code 11-15-3, -6; 11-15-3a; WV Code 11-15B-2(b)(23); TSD-419 (Rev. July 2013)

Durable medical equipment (indicate how the options are treated in your state)

52490 Added the following comment: It depends upon whether the requirements of WV Code 11-15-9(a)(11) or 11-15-9i have been met.

Breast pump, breast pump collection and storage supplies and breast pump kit

52501 added WV Code 9-15-9(a)(11), 11-15-9i.

52502 added WV Code 11-15-9(a)(11), 11-15-9i.

52503 added WV Code 11-15-9(a)(11), 11-15-9i.

52504 added WV Code 11-15-9(a)(11), 11-15-9i.

52505 added WV Code 11-15-9(a)(11), 11-15-9i.

52507 added WV Code 11-15-9(a)(11), 11-15-9i.

52508 added WV Code 11-15-9(a)(11), 11-15-9i.

52509 added WV Code 11-15-9(a)(11), 11-15-9i.

52510 added WV Code 11-15-9(a)(11), 11-15-9i.

52511 added WV Code 11-15-9(a)(11), 11-15-9i.
52516 added WV Code 11-15-9(a)(11), 11-15-9i.
52517 added WV Code 11-15-9(a)(11), 11-15-9i.
52518 added WV Code 11-15-9(a)(11), 11-15-9i.
52519 added WV Code 11-15-9(a)(11), 11-15-9i.
52520 added WV Code 11-15-9(a)(11), 11-15-9i.
52522 added WV Code 11-15-9(a)(11), 11-15-9i.
52523 added WV Code 11-15-9(a)(11), 11-15-9i.
52524 added WV Code 11-15-9(a)(11), 11-15-9i.
52525 added WV Code 11-15-9(a)(11), 11-15-9i.
52526 added WV Code 11-15-9(a)(11), 11-15-9i.
52531 added WV Code 11-15-9(a)(11), 11-15-9i.
52532 added WV Code 11-15-9(a)(11), 11-15-9i.
52534 added WV Code 11-15-9(a)(11), 11-15-9i.
52535 added WV Code 11-15-9(a)(11), 11-15-9i.
52536 added WV Code 11-15-9(a)(11), 11-15-9i.
52538 added WV Code 11-15-9(a)(11), 11-15-9i.
52539 added WV Code 11-15-9(a)(11), 11-15-9i.
52540 added WV Code 11-15-9(a)(11), 11-15-9i.
52541 added WV Code 11-15-9(a)(11), 11-15-9i.
52542 added WV Code 11-15-9(a)(11), 11-15-9i.
52543 added WV Code 11-15-9(a)(11), 11-15-9i.
53050 added WV Code 11-15-9(a)(11), 11-15-9i.
53060 added WV Code 11-15-9(a)(11), 11-15-9i.
54110 added (Rev. March 2018).
54200 deleted 2017.
54230 Deleted 2017.

–

The date published is the date SST Admin completed this request.
