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Date Requested: 08/04/2023
 State: West Virginia
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Save Form as:
 - 2 character state abbreviation
 - 4 digit year
 - 2 digits for Version number, without "."
 - TM for Taxability Matrix: Library of Definitions
 Examples:
SD202300TM (publish version 2023.0)
SD202301TM (publish version 2023.1)

Please Publish Taxability Matrix: Library of Definitions Version # 2023.0

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):

Reference Number of changed items (may include a brief description of the change): Removed strike-through language from the Comment column for the previous Library of Definitions for the following reference numbers: 11130, 20070, 20090, 20120, 20130, 20010, 20040, 30100, 31000, 31050, 31110 and 31121;

Removed underscoring from the Comment column for the previous Library of Definitions for the following reference numbers: 20070, 20090, 20120, 20130, 20010, 20040, 30100, 31050, 31110 and 31121. Answered question for reference numbers 10085 and 10090.

Commented on, but did not answer the question for reference number 10080 regarding the inclusion or exclusion of employee discounts on the sales of motor vehicles due to change of state agency charged with collection the tax imposed on the sales of motor vehicles. See comments.

Changes to TSDs: • Updated revision date for TSD-300 for the following reference numbers:

51010, 51020, 51130, 51160, 52020, 52080, 52090, 52140, 52200, 52260, 52320, 52380, 52440, 53020, 54020, 54080, 54090, 54100, 54110, 54120, 54140, 54150, 54160, 54170, 54180, 54200, 54210, 54220, 54230, 54240, 54260, 54270, 54280, 54290 and 54300.

• Updated revision date for TSD-425 for the following reference numbers:

51020, 51060, 51100, 51130, 51140, 51190, 51200, 51205, 51250, 51040, 51080, 51120, 51220, 51270, 52020, 52030, 52040, 52050, 52060, 52080, 52090, 52100, 52110, 52120, 52140, 52150, 52160, 52170, 52180, 52200, 52210, 52220, 52230, 52240, 52260, 52270, 52280, 52290, 52320, 52330, 52340, 52350, 52360, 52380, 52390, 52400, 52410, 52420, 52440, 52450, 52460, 52470, 52480, 53020, 53030, 53040, 54020, 54030, 54040, 54050, 54060, 54080, 54090, 54100, 54110, 54120, 54140, 54150, 54160, 54170, 54180, 54200, 54210, 54220, 54230, 54240, 54260, 54270, 54280, 54290, 54300, 61190 and 61290.

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

10080 Employee discounts that are reimbursed by a third party on sales of motor vehicles.

WV State Code § 11-15-3c(g) and (i);

The answer to this question is subject to the jurisdiction of the WV Division of Motor Vehicles pursuant to: WV State Code § 11-15-3c(g).

WV State Code § 11-15-3c(g) directs the WV Division of Motor Vehicles to collect the tax imposed by this section; § 11-15-3c(i) authorizes the Commissioner of the Division of Motor Vehicles to promulgate legislative rules explaining and implementing this section.

10085

Manufacturer rebates on motor vehicles.

WV State Code § 11-15-3c(g) and (i); WV Code of State Rules 91 CSR 9-3.5.b.

WV State Code § 11-15-3c(g) directs the WV Division of Motor Vehicles to collect the tax imposed by this section; § 11-15-3c(i) authorizes the Commissioner of the Division of Motor Vehicles to promulgate legislative rules explaining and implementing this section.

WV Code of State Rules 91 CSR 9- 3.5. The sales tax on applications for title on a vehicle purchased from a dealer either in-state or out-of-state is based on the purchase price minus any applicable trade-in subject to the following:

...

3.5.b. Rebates received after the sale is consummated do not reduce the taxable purchase price.

10090

All coupons issued by a manufacturer, supplier, or distributor of a product(s) that entitle the purchaser to a reduction in sales price and allowed by the seller who is reimbursed by the manufacturer, supplier or distributor.

WV State Code § 11-15B-2(b)(49)(C)(iv)(I) "Sales price" shall include consideration received by the seller from third parties if: the purchaser presents a coupon to the seller to claim a price reduction where the coupon is authorized, distributed or granted by a third party with the understanding that the third party will reimburse any seller to whom the coupon is presented.

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