

**H. B. 2046**

(By Delegates Marshall, Hatfield, Miley and Moore)  
[Introduced January 12, 2011; referred to the  
Committee on Roads and Transportation then Finance.]

**FISCAL  
NOTE**

A BILL to amend and reenact §11-15-9i of the Code of West Virginia, 1931, as amended; and to amend said code by adding thereto a new section, designated §17A-3-4a, all relating to special equipment installed in a motor vehicle for the use of a person with physical disabilities; and excluding the equipment from the sales and use tax and its value when determining the value of the vehicle for imposition of the tax on the privilege of effecting the certification of the title of the vehicle.

*Be it enacted by the Legislature of West Virginia:*

That §11-15-9i of the Code of West Virginia, 1931, as amended, be amended and reenacted; and that said code be amended by adding thereto a new section, designated §17A-3-4a, all to read as follows:

**CHAPTER 11. TAXATION.**

**ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**

1 **§11-15-9i. Exempt drugs, durable medical goods, mobility enhancing**  
2 **equipment and prosthetic devices.**

3 (a) Notwithstanding any provision of this article, article  
4 fifteen-a or article fifteen-b of this chapter, the purchase by a  
5 health care provider of drugs, durable medical goods, mobility  
6 enhancing equipment and prosthetic devices, all as defined in  
7 section two, article fifteen-b of this chapter, to be dispensed  
8 upon prescription and intended for use in the diagnosis, cure,  
9 mitigation, treatment, or prevention of injury or disease in humans  
10 shall be exempt from the tax imposed by this article.

11 (b) For purposes of this exemption, "health care provider"  
12 means any person licensed to prescribe drugs, durable medical  
13 goods, mobility enhancing equipment and prosthetic devices intended  
14 for use in the diagnosis, cure, mitigation, treatment, or  
15 prevention of injury or disease in humans. For purposes of this  
16 section, the term "health care provider" includes any hospital,  
17 medical clinic, nursing home, or provider of inpatient hospital  
18 services and any provider of outpatient hospital services,  
19 physician services, nursing services, ambulance services, or  
20 surgical services or veterinary services: Provided, That the  
21 amendment to this subsection enacted during the 2009 regular  
22 legislative session shall be effective on or after July 1, 2009.

23 ~~(c) This section shall be effective the first day of July, two~~  
24 ~~thousand seven.~~ Notwithstanding any provision of this article, the

1 sale and installation of mobility-enhancing equipment installed in  
2 a motor vehicle for the use of a person with physical disabilities  
3 and repair or replacement parts for that equipment, whether the  
4 repair or replacement parts are purchased separately or in  
5 conjunction with the equipment, and whether the parts continue the  
6 original function or enhance the functionality of the equipment,  
7 are exempt from the taxes imposed by this article.

8           **CHAPTER 17A. MOTOR VEHICLE ADMINISTRATION, REGISTRATION,**  
9                   **CERTIFICATE OF TITLE, AND ANTITHEFT PROVISIONS.**

10 **ARTICLE 3. ORIGINAL AND RENEWAL OF REGISTRATION; ISSUANCE OF**  
11                   **CERTIFICATES OF TITLE.**

12 **§17A-3-4a. Exclusion from tax for equipment installed in a motor**  
13                   **vehicle for the use of a person with physical**  
14                   **disabilities.**

15           In determining the amount of tax to be imposed under section  
16 four of this article, the Division of Motor Vehicles shall exclude  
17 the value of special equipment installed in a motor vehicle for the  
18 use of a person with physical disabilities to enable the person to  
19 operate the motor vehicle.

NOTE: The purpose of this bill is to exempt from the sales and use tax special equipment installed in a motor vehicle for the use of a person with physical disabilities and to exclude the value of the equipment when determining the value of the vehicle for imposition of the tax on the privilege of effecting the certification of the title of the vehicle.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would

be added.

§17A-3-4a is new; therefore, it has been completely underscored.