1	н. в. 2509
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3	(By Delegates Manchin and Walters)
4	[Introduced January 17, 2011; referred to the
5	Committee on Finance.]
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10	A BILL to amend and reenact §11-15-8 of the Code of West Virginia,
11	1931, as amended, relating to requiring lobbyists and lawyers
12	providing lobbying services to pay consumer sales and service
13	tax.
14	Be it enacted by the Legislature of West Virginia:
15	That §11-15-8 of the Code of West Virginia, 1931, as amended,
16	be amended and reenacted to read as follows:
17	ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.
18	§11-15-8. Furnishing of services included; exceptions.
19	The provisions of this article apply not only to selling
20	tangible personal property and custom software, but also to the
21	furnishing of all services, except professional and personal
22	services, and except those services furnished by businesses subject
23	to the control of the Public Service Commission when the service or

- 1 the manner in which it is delivered is subject to regulation by the
- 2 Public Service Commission. The exemption for professional and
- 3 personal services does not include registered lobbyists; nor does
- 4 the exemption for professional and personal services include
- 5 lawyers when performing "lobbying" or "lobbying activity" as
- 6 defined by section one, article three, chapter six-b of this code.

NOTE: The purpose of this bill is to require lobbyists and lawyers when performing lobbying services to pay consumer sales and service tax.

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