2011R1870

1	H. B. 2702
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3	(By Delegate Poore)
4	[Introduced January 21, 2011; referred to the
5	Committee on Finance.]
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10	A BILL to amend and reenact $\$11-15-9g$ of the Code of West Virginia,
11	1931, as amended, relating to creating an annual exemption for
12	clothing, footwear and school supplies.
13	Be it enacted by the Legislature of West Virginia:
14	That §11-15-9g of the Code of West Virginia, 1931, as amended,
15	be amended and reenacted to read as follows:
16	ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.
17	§11-15-9g. <u>Annual</u> exemption for clothing, footwear and school
18	supplies for limited period in the year 2004.
19	(a) The sale of an article of clothing or footwear designed to
20	be worn on or about the human body and the sale of school supplies,
21	such as pens, pencils, binders, notebooks, reference books, book
22	bags, lunch boxes, computers, computer accessories and calculators,
23	is exempted from the taxes imposed by this article if:
24	(1) The sales price of the article or school supply, except

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1 for a computer or computer accessory, is less than \$100;

2 (2) The sales price of a computer is less than \$750 after 3 credit for any manufacturer's rebate or computer accessory is less 4 than \$100 after credit for any manufacturer's rebate; and

5 (3) The sale takes place during a period beginning 12:01 a.m. 6 eastern daylight time on the first Friday in August, 2004 and 7 ending at twelve midnight eastern daylight time on the following 8 Sunday in August 2004.

9 (b) This section does not apply to:

10 (1) Any special clothing or footwear that is primarily 11 designed for athletic activity or protective use and that is not 12 normally worn except when used for the athletic activity or 13 protective use for which it is designed;

14 (2) Accessories, including jewelry, handbags, luggage, 15 umbrellas, wallets, watches and similar items carried on or about 16 the human body, without regard to whether worn on the body in a 17 manner characteristic of clothing;

18 (3) The rental of clothing, footwear or school supplies;

19 (4) Furniture; and

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(5) Tangible personal property for use in a trade or business.

NOTE: The purpose of this bill is to create an annual exemption for clothing, footwear and school supplies.

Strike-thought indicate language that would be stricken from

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the present law, and underscoring indicates new language that would be added.