1	н. в. 2811
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3 4 5	(By Delegates Fragale, Shaver, Perry, Hartman, Romine, Michael and Sumner)
6	[Introduced January 24, 2011; referred to the
7	Committee on Education then Finance.]
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10	A BILL to amend the Code of West Virginia, 1931, as amended, by
11	adding thereto a new section, designated §11-15-9n, relating
12	to exempting sales of tangible personal property and services
13	by any public or private school in this state of any one or
14	more grade levels prekindergarten through grade twelve;
15	limiting amount of sales subject to exemption; and authorizing
16	designation by the Tax Commissioner of the exemption as a per
17	se exemption for which exemption certificates are not
18	required.
19	Be it enacted by the Legislature of West Virginia:
20	That the Code of West Virginia, 1931, as amended, be amended
21	by adding thereto a new section, designated $\$11-15-9n$ , to read as
22	follows:
23	ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.
24	§11-15-9n. Exemption for sales of tangible personal property and
25	services by a school.

1 (a) Exemption. -- On and after January 1, 2012, sales of 2 tangible personal property and services by any public or private 3 school which maintains a regular faculty and curriculum and has a 4 regularly enrolled body of pupils or students in attendance at the 5 place in this state where its educational activities are regularly 6 conducted are exempt from the tax imposed by this article: 7 Provided, That a school having annual sales of tangible personal 8 property and taxable services greater than \$200,000 is subject to 9 this exemption only on the first \$200,000 of sales in any calendar 10 year. The Tax Commissioner may, by rule, specify that the 11 exemption authorized in this section is a "per se" exemption for 12 which exemption certificates are not required. (b) Definitions. -- For purposes of this section, "school" 13 14 means an institution in this state, organized as a unit, the 15 principal purpose of which is to provide an educational program for 16 any one or more of the grades prekindergarten for students who have 17 attained the age of three years through grade twelve, inclusive, 18 without regard to the number of grades or grade levels at the 19 school. "School" does not include any college, university or trade 20 school, institution of higher education or post-secondary 21 educational institution.

NOTE: The purpose of this bill is to exempt sales of personal tangible property and services by public and private schools from

consumer sales tax and service.

\$11-15-9n is new; therefore, it has been completely underscored.