

1 **H. B. 2971**

2
3 (By Delegates White and T. Campbell)

4 [By Request of the Division of Tax]

5 [Introduced February 1, 2011; referred to the
6 Committee on Finance.]

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10 A BILL to amend and reenact §11-15-9i of the Code of West Virginia,
11 1931, as amended, relating to the definition of the term
12 "durable medical equipment."

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

14 That §11-15-9i 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 **§11-15-9i. Exempt drugs, durable medical ~~goods~~ equipment, mobility
18 **enhancing equipment and prosthetic devices.****

19 (a) Notwithstanding any provision of this article, article
20 fifteen-a or article fifteen-b of this chapter, the purchase by a
21 health care provider of drugs, durable medical ~~goods~~ equipment,
22 mobility enhancing equipment and prosthetic devices, all as defined
23 in section two, article fifteen-b of this chapter, to be dispensed
24 upon prescription and intended for use in the diagnosis, cure,

1 mitigation, treatment or prevention of injury or disease are exempt
2 from the tax imposed by this article.

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

15 (c) ~~This section shall be effective July 1, 2007.~~ The term
16 "durable medical goods" as used in this article means "durable
17 medical equipment" as defined in section two, article fifteen-b of
18 this chapter.

NOTE: The purpose of this bill is to make a technical correction in order that §11-15-9i conforms to the Streamlined Sales and Use Tax Agreement and making a technical change to the application of the term "durable medical equipment."

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