

1 **Senate Bill No. 596**

2 (By Senator Sypolt)

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4 [Introduced February 21, 2011; referred to the Committee on

5 Agriculture; and then to the Committee on 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 a sales tax exemption for veterinary medications.

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

14 That the Code of West Virginia, 1931, as amended, be amended

15 by adding thereto a new section, designated §11-15-9n, to read as

16 follows:

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

18 **§11-15-9n. Exemption for veterinary medications.**

19 Sales of medication prescribed by a veterinarian in the

20 treatment and care of animals are exempt from the tax imposed by

21 this article.

NOTE: The purpose of this bill is to exempt sales of veterinary medications from sales tax.

This section is new; therefore, strike-throughs and underscoring have been omitted.