

H. B. 2971

(BY DELEGATES WHITE AND T. CAMPBELL)
[BY REQUEST OF THE DIVISION OF TAX]

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

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

Be it enacted by the Legislature of West Virginia:

That §11-15-9i of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

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

1 (a) Notwithstanding any provision of this article, article
2 fifteen-a or article fifteen-b of this chapter, the purchase by
3 a health care provider of drugs, durable medical ~~goods~~
4 equipment, mobility enhancing equipment and prosthetic
5 devices, all as defined in section two, article fifteen-b of this
6 chapter, to be dispensed upon prescription and intended for
7 use in the diagnosis, cure, mitigation, treatment or prevention
8 of injury or disease are exempt from the tax imposed by this
9 article.

10 (b) For purposes of this exemption, “health care
11 provider” means any person licensed to prescribe drugs,
12 durable medical ~~goods~~ equipment, mobility enhancing
13 equipment and prosthetic devices intended for use in the
14 diagnosis, cure, mitigation, treatment or prevention of injury
15 or disease. For purposes of this section, the term “health care
16 provider” includes any hospital, medical clinic, nursing home
17 or provider of inpatient hospital services and any provider of
18 outpatient hospital services, physician services, nursing
19 services, ambulance services, surgical services or veterinary

20 services: *Provided*, That the amendment to this subsection
21 enacted during the 2009 regular legislative session shall be
22 effective on or after July 1, 2009.

23 (c) ~~This section shall be effective July 1, 2007.~~ The term
24 “durable medical goods” as used in this article means
25 “durable medical equipment” as defined in section two,
26 article fifteen-b of 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.