

COMMITTEE SUBSTITUTE

FOR

**H. B. 2046**

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(BY DELEGATES MARSHALL, HATFIELD, MILEY AND MOORE)

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(Originating in the Committee on Finance)  
[February 24, 2012]

A BILL to amend and reenact §11-15-9i of the Code of West Virginia, 1931, as amended; and to amend said code by adding thereto a new section, designated §17A-3-4a, all relating to special equipment installed in a motor vehicle for the use of a person with physical disabilities; excluding the equipment from the sales and use tax; and excluding the value of equipment when determining the value of the vehicle for imposition of the tax on the privilege of effecting the certification of the title of the vehicle.

*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; and that said code be amended

by adding thereto a new section, designated §17A-3-4a, all to read as follows:

**CHAPTER 11. TAXATION.**

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

**§11-15-9i. Exempt drugs, durable medical goods, 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 mobility enhancing equipment and prosthetic devices, all as  
5 defined in section two, article fifteen-b of this chapter, to be  
6 dispensed upon prescription and intended for use in the  
7 diagnosis, cure, mitigation, treatment, or prevention of injury  
8 or disease in humans shall be exempt from the tax imposed  
9 by this article.

10 (b) For purposes of this exemption, "health care provider"  
11 means any person licensed to prescribe drugs, durable  
12 medical goods, mobility enhancing equipment and prosthetic  
13 devices intended for use in the diagnosis, cure, mitigation,

14 treatment, or prevention of injury or disease in humans. For  
15 purposes of this section, the term "health care provider"  
16 includes any hospital, medical clinic, nursing home, or  
17 provider of inpatient hospital services and any provider of  
18 outpatient hospital services, physician services, nursing  
19 services, ambulance services, or surgical services or  
20 veterinary services: *Provided*, That the amendment to this  
21 subsection enacted during the 2009 regular legislative session  
22 shall be effective on or after July 1, 2009.

23 (c) ~~This section shall be effective the first day of July,~~  
24 ~~two thousand seven.~~ Notwithstanding any provision of this  
25 article, the sale and installation of mobility-enhancing  
26 equipment, as defined by section two, article fifteen-b,  
27 chapter eleven of this code, installed in a motor vehicle for  
28 the use of a person with physical disabilities, as defined by 42  
29 U.S.C. §12102, and repair or replacement parts for that  
30 equipment, whether the repair or replacement parts are  
31 purchased separately or in conjunction with the equipment,  
32 and whether the parts continue the original function or

33 enhance the functionality of the equipment, are exempt from  
34 the taxes imposed by this article.

**CHAPTER 17A. MOTOR VEHICLE ADMINISTRATION,  
REGISTRATION, CERTIFICATE OF TITLE, AND  
ANTITHEFT PROVISIONS.**

**ARTICLE 3. ORIGINAL AND RENEWAL OF  
REGISTRATION; ISSUANCE OF  
CERTIFICATES OF TITLE.**

**§17A-3-4a. Exclusion from tax for equipment installed in a  
motor vehicle for the use of a person with  
physical disabilities.**

1 In determining the amount of tax to be imposed under  
2 section four of this article, the Division of Motor Vehicles  
3 shall exclude the value of mobility enhancing equipment, as  
4 defined by section two, article fifteen-b, chapter eleven of  
5 this code, installed in a motor vehicle for the use of a person  
6 with physical disabilities, as defined by 42 U.S.C. §12102, to  
7 enable the person to operate the motor vehicle.