

WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

Introduced

Senate Bill 289

BY SENATOR ROMANO

[Introduced February 14, 2017; Referred
to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-15-3d, relating to clarifying that the consumers sales and service tax
 3 applies to digital goods; and listing examples of digital goods that shall be taxed.

Be it enacted by the Legislature of West Virginia:

1 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new
 2 section, designated §11-15-3d, to read as follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-3d. Sales tax applies to digital goods.

1 Notwithstanding any other provision of this code to the contrary, the general Consumer
 2 Sales and Service Tax contained in section three of this article shall include and apply to the
 3 following, whether electronically or digitally delivered, streamed or accessed and whether
 4 purchased singly, by subscription or in any other manner, including maintenance, updates and
 5 support:

- 6 (1) Video;
- 7 (2) Photographs;
- 8 (3) Books;
- 9 (4) Any other otherwise taxable printed matter;
- 10 (5) Applications, commonly known as apps;
- 11 (6) Games;
- 12 (7) Music;
- 13 (8) Any other audio, including satellite radio service;
- 14 (9) Canned software, notwithstanding the function performed; or
- 15 (10) Any other otherwise taxable tangible personal property electronically or digitally
 16 delivered, streamed or accessed.

NOTE: The purpose of this bill is to help level the playing field between local stores in West Virginia and online competitors by clarifying that the sales tax applies to digital goods.

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