

# **WEST VIRGINIA LEGISLATURE**

**2018 REGULAR SESSION**

**Introduced**

## **Senate Bill 311**

BY SENATORS ROMANO, FACEMIRE, GAUNCH, BOSO,

PLYMALE, AND TAKUBO

[Introduced January 18, 2018; 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 §11-15-9p, relating to specifying exemption from the consumers sales and  
3 service tax and use tax for purchases of certain services and tangible personal property  
4 sold for the repair, remodeling, and maintenance of certain specified aircraft; defining a  
5 term; and specifying method for claiming exemption.

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

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

**§11-15-9p. Exemption for purchases of services and tangible personal property sold for  
the repair, remodeling, and maintenance of aircraft operated under a fractional  
ownership program.**

1 (a) The following sales are exempt from the consumers sales and service tax: Sales of  
2 aircraft repair, remodeling, and maintenance services when the services are to an aircraft  
3 operated under a fractional ownership program, or to an engine or other component part of an  
4 aircraft operated under a fractional ownership program; sales of tangible personal property that  
5 is permanently affixed or permanently attached as a component part of an aircraft operated under  
6 a fractional ownership program, as part of the repair, remodeling, or maintenance service; and  
7 sales of machinery, tools, or equipment directly used or consumed exclusively in the repair,  
8 remodeling, or maintenance of aircraft, aircraft engines, or aircraft component parts for an aircraft  
9 operated under a fractional ownership program, or used exclusively in combination with the  
10 purposes specified in this subsection and the purposes specified in §11-15-9(a)(33) of this code,  
11 or successor provisions thereof.

12 (b) Any person having a right or claim to any exemption set forth in this section shall: First  
13 pay to the vendor the tax imposed by this article and then apply to the Tax Commissioner for a  
14 refund or credit; or, as provided in §11-15-9d and §11-15A-3d of this code, give to the vendor his  
15 or her West Virginia direct pay permit number: *Provided*, That a person having a right or claim to  
16 the exemption set forth in this section may apply to the Tax Commissioner for permission to use

17 an exemption certificate. Upon the granting of such permission, a person having a right or claim  
18 to the exemption set forth in this section may, in lieu of paying the tax imposed by this article and  
19 filing a claim for refund, execute a certificate of exemption, in the form required by the Tax  
20 Commissioner, and deliver it to the vendor of the property or service in the manner required by  
21 the Tax Commissioner.

22 (c) For purposes of this article, the term “fractional ownership program” means any system  
23 of aircraft ownership and exchange that consists of all of the elements set forth in Federal Aviation  
24 Regulation Part 91, Subpart K, Section 91.1001, or successor provisions thereof.

NOTE: The purpose of this bill is to provide a consumers sales and service tax and use tax exemption for certain services and tangible personal property sold for the repair, remodeling, and maintenance of aircraft operated under a fractional ownership program.

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