

# **WEST VIRGINIA LEGISLATURE**

**2019 REGULAR SESSION**

**Committee Substitute**

**for**

**House Bill 2854**

BY DELEGATE HOUSEHOLDER

[BY REQUEST OF THE STATE TAX DIVISION]

[Originating in the Committee on Finance,

February 15, 2019.]



1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §11-15-9q, relating to exempting sales by not-for-profit volunteer school  
3 support organizations for the purpose of raising funds for their schools from the consumers  
4 sales and service tax and use tax; specifying time limitations for fundraisers; specifying  
5 that the exemption applies without regard to whether the organization holds, or does not  
6 hold, an exemption under §501(c)(3) or §501(c)(4) of the Internal Revenue Code.

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

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

**§11-15-9q. Exemption for sales by schools and volunteer school support groups.**

1 Notwithstanding any other provisions of this code to the contrary, sales of tangible  
2 personal property and services by not-for-profit volunteer school support groups for elementary  
3 or secondary schools located in this state, which hold fund raisers for their schools that last no  
4 more than 14 consecutive days and are held not more than 18 times during any 12-month period,  
5 are exempt from the taxes imposed by §11-15-1 et seq. and §11-15A-1 et seq. of this code, if the  
6 sole purpose of the sales is to obtain revenue for the functions and activities of an elementary or  
7 secondary school located in this state. This exemption applies to such sales without regard to  
8 whether the volunteer school support organizations holds, or does not hold, an exemption under  
9 §501(c)(3) or §501(c)(4) of the Internal Revenue Code of 1986, as amended.