

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

ENROLLED

Committee Substitute

for

House Bill 2854

BY DELEGATE HOUSEHOLDER

(BY REQUEST OF THE STATE TAX DIVISION)

[Passed March 1, 2019; in effect ninety days from
passage.]

1 AN ACT 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.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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Chairman, House Committee

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Chairman, Senate Committee

Originating in the House.

In effect ninety days from passage.

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Clerk of the House of Delegates

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Clerk of the Senate

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Speaker of the House of Delegates

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President of the Senate

The within this the.....
day of, 2019.

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Governor