

# **WEST VIRGINIA LEGISLATURE**

## **2021 REGULAR SESSION**

**Introduced**

### **Senate Bill 305**

BY SENATORS TARR, KARNES, SWOPE, NELSON,

RUCKER, PLYMALE, AND WOELFEL

[Introduced February 17, 2021; 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 §11-15-9t, relating to providing an exemption from the consumers sales and  
3 service tax for purchases of certain services and tangible personal property sold for the  
4 repair, remodeling, and maintenance of aircraft with an empty weight of 6,000 pounds or  
5 greater; defining terms; specifying a method for claiming exemption; authorizing  
6 emergency rules and promulgation of legislative rules; and establishing the effective date  
7 of the section.

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

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

**§11-15-9t. Exemption for purchases of services and tangible personal property sold for  
the repair, remodeling, and maintenance of aircraft with an empty weight of 6,000  
pounds or greater; defining terms.**

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 with an  
3 empty weight of 6,000 pounds or greater, or to an engine or other component part of an aircraft  
4 with an empty weight of 6,000 pounds or greater; sales of tangible personal property that is  
5 permanently affixed or permanently attached as a component part of an aircraft with an empty  
6 weight of 6,000 pounds or greater, 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 with an empty weight of 6,000 pounds or greater, 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 (b) Any person having a right or claim to any exemption set forth in this section shall: First,  
12 pay to the vendor the tax imposed by this article and then apply to the Tax Commissioner for a  
13 refund or credit, or, as provided in §11-15-9d and §11-15A-3d of this code, give to the vendor his  
14 or her West Virginia direct pay permit number: *Provided*, That a person having a right or claim to

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

21 (c) For purposes of this section, "empty weight" means the weight of the airframe, engines,  
22 propellers, rotors, and fixed equipment. Empty weight excludes the weight of the crew and  
23 payload, but includes the weight of all fixed ballast, unusable fuel supply, undrainable oil, total  
24 quantity of engine coolant, and total quantity of hydraulic fluid.

25 (d) The tax commissioner shall promulgate emergency rules and shall propose rules for  
26 legislative approval in accordance with the provisions of §29A-3-1 et seq. of this code to establish  
27 eligibility requirements for the exemption established by this section.

28 (e) The provisions of this section shall apply to sales made on and after September 1,  
29 2021.