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OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 2002

ENROLLED

COMMITTEE SUBSTITUTE
FOR
House Bill No. 4017

(By Mr. Speaker, Mr. Kiss, and Delegate Trump)
[By Request of the Executive]

Passed March 9, 2002

In Effect Ninety Days from Passage

FILED

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FOR

H. B. 4017

(BY MR. SPEAKER, MR. KISS, AND DELEGATE TRUMP)

[BY REQUEST OF THE EXECUTIVE]

[Passed March 9, 2002; in effect ninety days from passage.]

AN ACT to amend article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section nine-c, relating generally to consumers sales and service tax; creating new exemption for purchases of back-to-school clothing and school supplies by consumers during a three-day period in August two thousand two.

Be it enacted by the Legislature of West Virginia:

That article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section nine-c, to read as follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9c. Exemption for clothing, footwear and school supplies for limited period in the year two thousand two.

1 (a) The sale of an article of clothing or footwear designed
2 to be worn on or about the human body and the sale of school
3 supplies, such as pens, pencils, binders, notebooks, reference
4 books, book bags, lunch boxes, computers, computer accesso-
5 ries and calculators, is exempted from the taxes imposed by this
6 article if:

7 (1) The sales price of the article or school supply, except
8 for a computer or computer accessory, is less than one hundred
9 dollars;

10 (2) The sales price of a computer or computer accessory is
11 less than one hundred dollars after credit for any manufacturer's
12 rebate; and

13 (3) The sale takes place during a period beginning at 12:01
14 a.m. eastern daylight time on the first Friday in August, two
15 thousand two, and ending at 12 midnight eastern daylight time
16 on the following Sunday in August, two thousand two.

17 (b) This section does not apply to:

18 (1) Any special clothing or footwear that is primarily
19 designed for athletic activity or protective use and that is not
20 normally worn except when used for the athletic activity or
21 protective use for which it is designed;

22 (2) Accessories, including jewelry, handbags, luggage,
23 umbrellas, wallets, watches, and similar items carried on or
24 about the human body, without regard to whether worn on the
25 body in a manner characteristic of clothing;

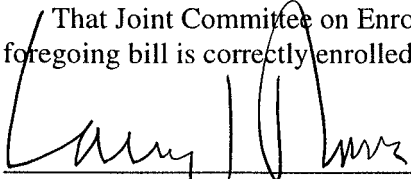
26 (3) The rental of clothing, footwear or school supplies;

27 (4) Furniture; and

28 (5) Tangible personal property for use in a trade or busi-
29 ness.

Enr. Com. Sub. for H. B. 4017] 4

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



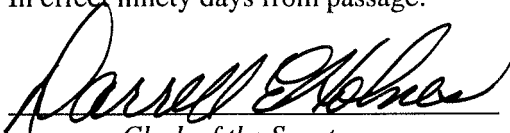
Chairman Senate Committee



Chairman House Committee

Originating in the House.

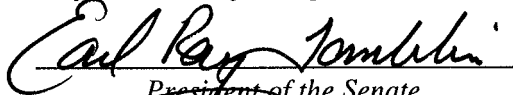
In effect ninety days from passage.



Clerk of the Senate



Clerk of the House of Delegates

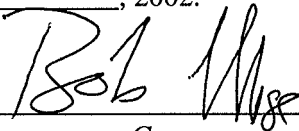


President of the Senate



Speaker of the House of Delegates

The within is approved this the 3rd
day of April, 2002.



Governor

PRESENTED TO THE

GOVERNOR

Date 3/20/02

Time 3:55p