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OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

Second Extraordinary Session, 2006



ENROLLED

Senate Bill No. 2011



(BY SENATORS TOMBLIN, MR. PRESIDENT, AND SPROUSE,
BY REQUEST OF THE EXECUTIVE)

[Passed November 14, 2006; in effect ninety days from passage.]

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(BY SENATORS TOMBLIN, MR. PRESIDENT, AND SPROUSE,
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[Passed November 14, 2006; in effect ninety days from passage.]

AN ACT to amend and reenact §11-15-8d of the Code of West Virginia, 1931, as amended, relating to providing an exemption from consumers sales and service tax for purchases by a contractor when the purchased materials will be used or consumed in the construction, alteration, repair or improvement of a new or existing building or structure to be primarily used for manufacturing.

Be it enacted by the Legislature of West Virginia:

That §11-15-8d of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**§11-15-8d. Limitations on right to assert exemptions.**

1 (a) Persons who perform “contracting” as defined in
2 section two of this article, or persons acting in an
3 agency capacity, may not assert any exemption to
4 which the purchaser of such contracting services or the
5 principal is entitled. Any statutory exemption to which
6 a taxpayer may be entitled shall be invalid unless the
7 tangible personal property or taxable service is actually
8 purchased by such taxpayer and is directly invoiced to
9 and paid by such taxpayer: *Provided*, That this section
10 shall not apply to purchases by an employee for his or
11 her employer; purchases by a partner for his or her
12 partnership; or purchases by a duly authorized officer
13 of a corporation, or unincorporated organization, for
14 his or her corporation or unincorporated organization,
15 so long as the purchase is invoiced to and paid by such
16 employer, partnership, corporation or unincorporated
17 organization.

18 (b) Notwithstanding any provision of subsection (a) of
19 this section to the contrary, effective the first day of
20 July, two thousand seven, a person who performs
21 “contracting”, as defined in section two of this article,
22 may assert an exemption to which the purchaser of
23 such contracting services is entitled if:

24 (A) The exemption is asserted as to purchases of
25 services, machinery, supplies or materials, except
26 gasoline and special fuel, to be directly used or
27 consumed in the construction, alteration, repair or
28 improvement of a new or existing building or structure;

29 (B) The building or structure is to be primarily used
30 for manufacturing, which may include the generation of
31 electric power, by the purchaser of the contracting
32 services; and

33 (C) The exemption is available to the purchaser of the
34 contracting services for those purposes under
35 subdivision (2), subsection (b), section nine of this
36 article.

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

Candy White
.....
Chairman Senate Committee

[Signature]
.....
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Russell Eckman
.....
Clerk of the Senate

[Signature]
.....
Clerk of the House of Delegates

Carl Ray Tomblin
.....
President of the Senate

[Signature]
.....
Speaker House of Delegates

The within is approved..... this
the 30th Day of November..... 2006.

[Signature]
.....
Governor

PRESENTED TO THE
GOVERNOR

NOV 29 2006

Time 10:30am