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### **WEST VIRGINIA LEGISLATURE**

SEVENTY-EIGHTH LEGISLATURE SECTION OF STATE OF REGULAR SESSION, 2008

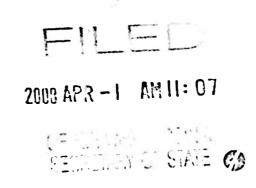
### **ENROLLED**

COMMITTEE SUBSTITUTE FOR

## Senate Bill No. 474

(By Senators Tomblin, Mr. President, and Caruth, By Request of the Executive)

[Passed March 8, 2008; in effect ninety days from passage.]



#### ENROLLED

#### COMMITTEE SUBSTITUTE

FOR

### Senate Bill No. 474

(By Senators Tomblin, Mr. President, and Caruth, By Request of the Executive)

[Passed March 8, 2008; in effect ninety days from passage.]

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-15-9j, relating to providing a limited annual exemption from the consumers sales and service tax for purchases of eligible specified exempt Energy Star qualified products; specifying time period for exemption; and specifying definition.

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Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-15-9j, to read as follows:

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

# §11-15-9j. Annual exemption for purchases of energy efficient products.

- 1 (a) There is established an annual sales tax holiday on
- 2 the sale of specified Energy Star qualified products
- 3 from the taxes imposed by this article if:
- 4 (1)(A) The sales price of the specified Energy Star
- 5 qualified product is two thousand five hundred dollars
- 6 or less per purchase for noncommercial home or
- 7 personal use; and
- 8 (B) The sale takes place in two thousand eight during
- 9 a period beginning at 12:01 a.m. eastern daylight time
- on the first day of September and ending at 11:59 p.m.
- eastern daylight time on the seventh day of September;
- 12 or
- 13 (2)(A) The sales price of the specified Energy Star
- 14 qualified product is five thousand dollars or less per
- 15 purchase for noncommercial home or personal use; and
- 16 (B) The sale takes place:
- 17 (i) In two thousand nine during a period beginning at
- 18 12:01 a.m. eastern daylight time on the first day of
- 19 September and ending at 11:59 p.m. eastern daylight
- 20 time on the thirtieth day of November; or

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- (C) In two thousand ten during a period beginning at
- 22 12:01 a.m. eastern daylight time on the first day of
- 23 September and ending at 11:59 p.m. eastern daylight
- 24 time on the thirtieth day of November.
- 25 (b) This section does not apply to tangible personal
- 26 property for use in a trade or business.
- 27 (c) Definition. As used in this section, the term
- 28 "Energy Star qualified product" means a product that
- 29 meets the energy efficient guidelines set by the United
- 30 States Environmental Protection Agency and the
- 31 United States Department of Energy that are
- 32 authorized to carry the Energy Star label. Covered
- 33 products are those listed at www.energystar.gov or
- 34 successor address.

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

| Chairman Senate Committee           |
|-------------------------------------|
| Chairman House Committee            |
| Originated in the Senate.           |
| In effect ninety days from passage. |
| Clerk of the Senate                 |
| Clerk of the House of Delegates     |
| President of the Senate             |
| Speaker House of Delegates          |
| The within A. A. M. Day of          |
| Governor Governor                   |

PRESENTED TO THE GOVERNOR

MAR 2 5 2008

Time

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