

WEST VIRGINIA LEGISLATURE
2022 FIRST EXTRAORDINARY SESSION

Enrolled

Senate Bill 1001

BY SENATORS BLAIR (MR. PRESIDENT) AND BALDWIN

(By Request of the Executive)

[Passed January 11, 2022; in effect from passage]

1 AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,
2 designated §11-13LL-1, §11-13LL-2, §11-13LL-3, §11-13LL-4, §11-13LL-5, §11-13LL-6,
3 §11-13LL-7, §11-13LL-8, §11-13LL-9, §11-13LL-10, §11-13LL-11, §11-13LL-12, §11-
4 13LL-13, and §11-13LL-14, all relating to establishment of the West Virginia Industrial
5 Advancement Act; specifying short title; setting forth legislative findings and purpose;
6 specifying definitions; specifying Department of Economic Development certification of
7 qualified labor intensive heavy industrial manufacturing projects; specifying conditions for
8 certification; specifying filing of application with Tax Commissioner; authorizing qualified
9 labor intensive heavy industrial manufacturing project tax credit; specifying calculation and
10 application of tax credit; specifying transfer of credit to successors in business and
11 retention of credit pursuant to change in form of doing business; specifying recordkeeping
12 and property identification requirements; authorizing promulgation of rules; specifying
13 application of West Virginia Tax Procedure and Administration Act and Tax Crimes and
14 Penalties Act; specifying effective date, retrospective to January 1, 2022; authorizing
15 consumers sales and service tax and use tax exemption for qualified labor intensive heavy
16 industrial manufacturing project certificate holders and construction contractors; and
17 providing for the prohibition of certain taxes and fees.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13LL. INDUSTRIAL ADVANCEMENT ACT.

§11-13LL-1. Short title.

1 This article may be cited as the “West Virginia Industrial Advancement Act.”

§11-13LL-2. Legislative findings and purpose.

1 The Legislature finds that the location of new labor and capital intensive heavy industrial
2 facilities in this state, and the expansion, growth and revitalization of labor and capital intensive
3 heavy industrial facilities in this state is in the public interest and promotes the general welfare of
4 the people of this state.

§11-13LL-3. Definitions.

1 (a) Any term used in this article has the meaning ascribed by this section unless a different
2 meaning is clearly required by the context of its use or by definition in this article.

3 (b) For purpose of this article, the term:

4 (1) "Combined group" means a combined group as defined in §11-24-3a of this code and
5 all members of a combined return in this state.

6 (2) "Defined benefit" means money payments, emoluments, rights, benefits, asset
7 transfers and any other form of disbursement or outlay derived from a defined benefit plan as
8 defined in 26 USC §414, or 29 USC §1002.

9 (3) "Eligible certificate holder" means an eligible taxpayer certified as a qualified labor
10 intensive heavy industrial manufacturing project.

11 (4) "Eligible taxpayer" means an industrial taxpayer who purchases property for the
12 purpose of industrial expansion or for the purpose of industrial revitalization in this state.

13 (5) "Employee benefits" means payments by a taxpayer for a full-time employee for: health
14 insurance; life insurance; dental insurance; vision insurance; defined benefits; or as contributions
15 to a qualified cash or deferred compensation arrangement within the meaning of Section 401(k)
16 of the Internal Revenue Code or similar qualified plans.

17 (6) "Flow-through entity," "conduit entity," or "pass through entity" means an S Corporation,
18 partnership, limited partnership, limited liability partnership, or limited liability company. The term
19 "flow-through entity," "conduit entity," or "pass through entity" includes a publicly traded
20 partnership as that term is defined in section 7704 of the Internal Revenue Code that has equity
21 securities registered with the Securities and Exchange Commission under section 12 of Title I of
22 the Securities Exchange Act of 1934, 15 USC §78l: *Provided*, That a publicly traded partnership
23 as defined in section 7704 of the Internal Revenue Code having equity securities registered with
24 the Securities and Exchange Commission under section 12 of Title I of the Securities Exchange

25 Act of 1934, 15 USC §78I, that is treated as a C corporation for federal income tax purposes, shall
26 be treated as a corporation taxable under §11-24-1 *et seq.* of this code.

27 (7) "Full-time employee" means an employee employed in the state for at least an average
28 of 140 hours per month during employment with an average hourly wage including employee
29 benefits of more than 200 percent of the prevailing federal minimum wage. The prevailing federal
30 minimum wage shall be the federal minimum wage effective as of the date of certification of a
31 taxpayer as a qualified labor intensive heavy industrial manufacturing project.

32 (8) "Industrial expansion" means capital investment in a new or expanded industrial facility
33 in this state.

34 (9) "Industrial facility" means any factory, mill, plant, refinery, warehouse, building, or
35 complex of buildings located within this state, including the land on which foregoing is located,
36 and all machinery, equipment, and other real and tangible personal property located at or
37 associated with the facility used in connection with the operation of the manufacturing business.

38 (10) "Industrial revitalization" or "revitalization" means capital investment in an industrial
39 facility located in this state to construct, build, commission, install, replace or modernize buildings,
40 equipment, machinery, and other tangible personal property used in connection with the operation
41 of the facility in an industrial business of the taxpayer including the acquisition of any real property
42 necessary to the industrial revitalization.

43 (11) "Industrial taxpayer" means any taxpayer who is primarily engaged in a manufacturing
44 business.

45 (12) "Qualified labor intensive heavy industrial manufacturing project" means a project
46 certified as a qualified labor intensive heavy industrial manufacturing project by a duly authorized
47 representative of the West Virginia Department of Economic Development on or after January 1,
48 2022 in which the taxpayer is expected to:

49 (A) Invest at least \$2 billion in property purchased for manufacturing investment and
50 placed in service or put in use at an industrial facility in this state;

51 (B) Hire at least 500 full-time employees during the period beginning with the date of the
52 first property purchased for manufacturing investment in this state and ending within 36 months
53 after the taxable year in which at least \$2 billion in property purchased for manufacturing
54 investment is placed in service or put in use at an industrial facility in this state; and

55 (C) Meets the definition of manufacturing under this article.

56 Upon certification by the West Virginia Department of Economic Development, as a
57 qualified labor intensive heavy industrial manufacturing project, an eligible taxpayer may begin
58 claiming the credits allowable by this article. If an eligible certificate holder fails to meet the
59 requirements of subdivision (12), subsection (b) of this section within 72 months of certification,
60 the taxpayer shall increase its tax liability for the current taxable year by an amount equal to the
61 amount of credit which was used pursuant to this article to reduce any tax liability in earlier years.

62 (13) "Manufacturing" means any business activity classified as having a sector identifier,
63 consisting of the first two digits of the six-digit North American Industry Classification System code
64 number of 31, 32, or 33. For purposes of this article, manufacturing also includes the processing
65 and separation of gases including into compressed, liquid and solid forms.

66 (14) "Person" means includes any natural person, corporation or partnership or flow-
67 through entity.

68 (15) "Property purchased for manufacturing investment" means real property, and
69 improvements thereto, and tangible personal property but only if the property was constructed or
70 purchased on or after January 1, 2022, for use as a component part of a new, expanded, or
71 revitalized industrial facility. This term includes only that tangible personal property with respect
72 to which depreciation, or amortization in lieu of depreciation, is allowable in determining the
73 federal income tax liability (per United States Federal income tax laws in effect as of December
74 31, 2021) of the industrial taxpayer, that has a useful life, at the time the property is placed in
75 service or use in this state, of four years or more. Property acquired by written lease for a primary

76 term of 10 years or longer, if used as a component part of a new or expanded industrial facility, is
77 included within this definition.

78 (A) "Property purchased for manufacturing investment" does not include:

79 (i) Repair costs, including materials used in the repair, unless for federal income tax
80 purposes, the cost of the repair must be capitalized and not expensed;

81 (ii) Motor vehicles licensed by the Division of Motor Vehicles;

82 (iii) Airplanes;

83 (iv) Off-premises transportation equipment;

84 (v) Property which is primarily used outside this state; and

85 (vi) Property which is acquired incident to the purchase of the stock or assets of an
86 industrial taxpayer which property was or had been used by the seller in his or her industrial
87 business in this state or in which investment was previously the basis of a credit against tax taken
88 under any other article of this chapter.

89 (B) Purchases or acquisitions of land or depreciable property qualify as purchases of
90 property purchased for manufacturing investment for purposes of this article only if:

91 (i) The property is not acquired from a person whose relationship to the person acquiring
92 it would result in the disallowance of deductions under section 267 or 707(b) of the United States
93 Internal Revenue Code of 1986, as defined in §11-21-1 *et seq.* and §11-24-1 *et seq.* of this code;

94 (ii) The property is not acquired from a related person or by one component member of a
95 controlled group from another component member of the same controlled group. The Tax
96 Commissioner may waive this requirement if the property was acquired from a related party for
97 its then fair market value; and

98 (iii) The basis of the property for federal income tax purposes, in the hands of the person
99 acquiring it, is not determined, in whole or in part, by reference to the federal adjusted basis of
100 the property in the hands of the person from whom it was acquired or under section 1014(e) of
101 the United States Internal Revenue Code of 1986.

102 (16) “Qualified manufacturing investment” means that amount determined under §11-
103 13LL-5 of this code as qualified manufacturing investment.

104 (17) “Taxpayer” means any person subject to any of the taxes imposed by §11-21-1 *et*
105 *seq.* or §11-24-1 *et seq.* of this code, or any combination of those articles of this chapter. The
106 term “taxpayer” includes owners of a flow-through entity, the owners of which receive conduit
107 income from the flow-through entity, on which income owners are required to pay the taxes
108 imposed by §11-21-1 *et seq.* or §11-24-1 *et seq.* of this code, or any combination of those articles.
109 For purposes of this article, reference to the term “taxpayer” also includes the flow-through entity
110 acting on behalf of, or in the stead of, such owners.

**§11-13LL-4. Amount of qualified labor intensive heavy industrial manufacturing project tax
credit allowed for manufacturing investment.**

1 (a) *Credit allowed.* — There is allowed or allowable to eligible taxpayers and to persons
2 described in subdivision (4), subsection (b) of this section a credit against the taxes imposed by
3 §11-21-1 *et seq.* and §11-24-1-1 *et seq.* of this code.

4 (b) *Amount of credit allowable.* — The amount of allowable credit under this article is equal
5 to 50 percent of the qualified manufacturing investment, as determined in §11-13LL-5 of this code,
6 for any eligible certificate holder at the time of certification and thereafter for subsequent qualified
7 manufacturing investment made in this state in excess of the amount of the certification. This
8 credit shall reduce the personal income tax imposed under §11-21-1 *et seq.* of this code and the
9 corporation net income tax imposed under §11-24-1 *et seq.* of this code and for any eligible
10 certificate holder, subject to the following conditions and limitations:

11 (1) The amount of credit allowable for any eligible certificate holder is applied as utilized
12 pursuant to subdivisions (2), (3), and (4) of this subsection (b) and any unused credit may be
13 carried forward to subsequent taxable years until the credit is exhausted;

14 (2) *Corporation net income tax.* —

15 The credit is applied to reduce the corporation net income tax imposed under §11-24-1 *et*
16 *seq.* of this code (determined after application of §11-13Y-1 *et seq.* of this code and any other
17 allowable credits against tax) or any similar tax, including, but not limited to, local or foreign
18 income, alternative, minimum, accumulated earnings, personal holding company, franchise,
19 capital stock, profits, windfall profits, or gross receipts tax to zero. The amount of annual credit
20 allowed will not reduce corporation net income tax, imposed under §11-24-1 *et seq.* of this code
21 or any similar tax, including, but not limited to, local or foreign income, alternative, minimum,
22 accumulated earnings, personal holding company, franchise, capital stock, profits, windfall profits,
23 or gross receipts tax below zero. Notwithstanding §11-24-13a(g) and §11-24-13c(b)(2) of this
24 code or any other provisions under this code, credit earned by one member of a combined group,
25 but not fully used by that member, may be used, in whole or in part, by another member of the
26 combined group to reduce the corporation net income tax imposed under §11-24-1 *et seq.* of this
27 code or any similar tax, including, but not limited to, local or foreign income, alternative, minimum,
28 accumulated earnings, personal holding company, franchise, capital stock, profits, windfall profits,
29 or gross receipts tax to zero;

30 (3) *Flow-through entities.* —

31 (A) If the eligible taxpayer is a flow-through entity, then any unused credit (after application
32 of subdivision (2) of this subsection) is allowed or allowable as a credit against the taxes imposed
33 by §11-24-1 *et seq.* of this code on owners of the eligible taxpayer on the conduit income directly
34 derived from the eligible taxpayer by its owners. Only those portions of the tax imposed by §11-
35 24-1 *et seq.* of this code that are imposed on income directly derived by the owner from the eligible
36 taxpayer are subject to offset by this credit;

37 (B) For eligible certificate holders the amount of annual credit allowed or allowable may
38 reduce corporation net income tax, imposed under §11-24-1 *et seq.* of this code, to zero percent
39 of the amount which would be imposed on the conduit income directly derived from the eligible
40 taxpayer by each owner for such taxable year in the absence of this credit against the taxes as

41 determined after application of §11-13Y-1 *et seq.* of this code any other allowable credits against
42 tax;

43 (C) Flow-through entities shall allocate any unused credit after application of subdivisions
44 (2) and, (3) of this subsection among their owners in the same manner as profits and losses are
45 allocated for the taxable year; and

46 (4) *Personal income tax* – The tax credit authorized by this article may be applied against
47 the tax imposed under §11-21-1 *et seq.* of this code, on a sole proprietor who is eligible certificate
48 holder, or on flow-through income of an individual partner, owner, interest holder or S Corporation
49 shareholder, which is net income from an eligible certificate holder directly and solely derived from
50 the qualified labor intensive heavy industrial manufacturing project. Annual credit allowed will not
51 reduce the tax imposed under §11-21-1 *et seq.* of this code on such flow-through income below
52 zero.

53 (c) *Application for credit required.*

54 (1) *Application required.* — Prior to making written application to the Tax Commissioner,
55 an eligible certificate holder may begin claiming credits pursuant to this article. An eligible
56 certificate holder shall file an application with the Tax Commissioner no later than the last day for
57 filing the annual return, determined by including any authorized extension of time for filing the
58 return, required under §11-21-1 *et seq.* or §11-24-1-1 *et seq.* of this code for the taxable year in
59 which the property to which the credit relates is placed in service or use.

60 (2) *Failure to file.* — The failure to timely apply the application for credit under this section
61 results in forfeiture of five percent of the annual credit allowance otherwise allowable under this
62 article. This penalty applies annually until the application is filed.

§11-13LL-5. Qualified manufacturing investment.

1 (a) *General.* – The qualified manufacturing investment is the applicable percentage of the
2 cost of property purchased for manufacturing investment, which is placed in service or use in this
3 state, by the eligible taxpayer during the taxable year.

4 (b) *Applicable percentage.*

5 (1) For the purposes of subsection (a) of this section, the applicable percentage for any
6 property is determined under the following table:

7 If useful life is: The applicable percentage is:

8 Less than 4 years: zero percent

9 4 years or more: 100 percent

10 (2) The useful life of any property for purposes of this section may be determined at the
11 election of the taxpayer under any one of the following methods:

12 (A) Depreciation life or useful life, as determined pursuant to such methods as the Tax
13 Commissioner may require as of the date the property is first placed in service or use in this state
14 by the taxpayer;

15 (B) Depreciation life or useful life, as determined pursuant to the depreciation methods
16 used by the taxpayer for federal income tax purposes; or

17 (C) Depreciation life or useful life, as determined pursuant to the modified accelerated cost
18 recovery system, as in effect under the United States Internal Revenue Code as of October 1,
19 2021.

20 (3) The election of method under this section shall be made on the application for credit
21 filed with the Tax Commissioner for the project. The election of a method, once made, may not
22 be changed during the life of the tax credit authorized under this article except by written approval
23 of the Tax Commissioner.

24 (c) *Placed in service or use.* – For purposes of the credit allowed by this article, property
25 is considered placed in service or use in the earlier of the following taxable years:

26 (1) The taxable year in which, under the taxpayer's depreciation practice, the period for
27 depreciation with respect to the property begins federal income tax purposes; or

28 (2) The taxable year in which the property is placed in a condition or state of readiness
29 and availability for a specifically assigned function.

30 Notwithstanding the foregoing, eligible certificate holder may begin claiming credits
31 pursuant to this article upon certification.

32 (d) *Cost.* — For purposes of this section, the cost of property purchased for manufacturing
33 investment, is determined under the following rules:

34 (1) *Trade-ins.* — Cost will not include the value of property given in trade or exchange for
35 property purchased for manufacturing investment;

36 (2) *Damaged, destroyed or stolen property.* — If property is damaged or destroyed by fire,
37 flood, storm or other casualty, or is stolen, then the cost of replacement property will not include
38 any insurance proceeds received in compensation for the loss;

39 (3) *Rental property.* — The cost of property acquired by lease for a term of 10 years or
40 longer is 100 percent of the rent reserved for the primary term of the lease, not to exceed 20
41 years;

42 (4) *Property purchased for multiple use.* — The cost of property purchased for multiple
43 business use including use as a component part of a new or expanded or revitalized industrial
44 facility, together with some other business or activity not eligible for credit under this article, is
45 apportioned between the businesses and occupations. The amount apportioned to the new or
46 expanded or revitalized industrial facility is considered as a qualified investment, subject to the
47 conditions and limitations of this section; and

48 (5) *Self-constructed property.* — In the case of self-constructed property, the cost thereof
49 shall be the amount properly charged to the capital account for purposes of depreciation.

§11-13LL-6. Forfeiture of unused tax credits; redetermination of credit allowed.

1 Disposition of property or cessation of use. — If during any taxable year, property with
2 respect to which a tax credit has been allowed under this article:

3 (a) Is disposed of prior to the end of its useful life, as determined under §11-13LL-5 of this
4 code; or

5 (b) Ceases to be used in an industrial facility of the taxpayer in this state prior to the end
6 of its useful life, as determined under §11-13LL-5 of this code, then the unused portion of the
7 credit allowed for such property is forfeited for the taxable year and all ensuing years. Except
8 when the property is damaged or destroyed by fire, flood, storm or other casualty, or is stolen, the
9 taxpayer shall redetermine the amount of credit allowed in all earlier years by reducing the
10 applicable percentage of cost of the property allowed under §11-13LL-5 of this code, to
11 correspond with the percentage of cost allowable for the period of time that the property was
12 actually used in manufacturing activity as part of an industrial facility of the taxpayer. The taxpayer
13 must then file a reconciliation statement with its annual return filed under §11-24-1 *et seq.* or §11-
14 21-1 *et seq.* of this code, for the year in which the forfeiture occurs and pay any additional taxes
15 owed due to reduction of the amount of credit allowable for the earlier years, plus interest and any
16 applicable penalties.

§11-13LL-7. Transfer of property purchased for manufacturing investment to successors.

1 (a) *Mere change in form of business.* – Property may not be treated as disposed of under
2 section six of this article, by reason of a mere change in the form of conducting the business as
3 long as the property is retained in a business in this state for use in the activity of manufacturing
4 in an industrial facility in West Virginia, and the taxpayer retains a controlling interest in the
5 successor business. In this event, the successor business is allowed to claim the amount of credit
6 still available with respect to the property or industrial facility transferred, and the taxpayer
7 (transferor) may not be required to redetermine the amount of credit allowed in earlier years.

8 (b) *Transfer or sale to successor.* – Property will not be treated as disposed of under §11-
9 13LL-6 of this code by reason of any transfer or sale to a successor business which continues to
10 use the property in manufacturing in an industrial facility in West Virginia. Upon transfer or sale,
11 the successor shall acquire the amount of credit that remains available under this article for each
12 subsequent taxable year, and the taxpayer (transferor) shall not be required to redetermine the
13 amount of credit allowed in earlier years. Upon transfer or sale, the successor shall acquire the

14 amount of credit that remains available under this article for each taxable year subsequent to the
15 taxable year of the transferor during which the transfer occurred and, for the year of transfer, an
16 amount of annual credit for the year in the same proportion as the number of days remaining in
17 the transferor's taxable year bears to the total number of days in the taxable year.

§11-13LL-8. Identification of investment credit property.

1 (a) Every taxpayer who claims credit under this article shall maintain sufficient records to
2 establish the following facts for each item of property purchased for manufacturing investment:

- 3 (1) Its identity;
- 4 (2) Its actual or reasonably determined cost;
- 5 (3) Its depreciation life;
- 6 (4) The month and taxable year in which it was placed in service;
- 7 (5) The amount of credit taken; and
- 8 (6) The date it was disposed of or otherwise ceased to be property purchased for
9 manufacturing investment.

10 (b) Every taxpayer who claims credit under this article shall also maintain sufficient records
11 to establish the number and types of new jobs, if any, created, the wages and benefits paid to
12 employees filling the new jobs and the duration of each job.

§11-13LL-9. Failure to keep records of property purchased for manufacturing investment.

1 A taxpayer who does not keep the records required for property purchased for
2 manufacturing investment, is subject to the following rules:

3 (a) A taxpayer is treated as having disposed of, during the taxable year, any property
4 purchased for manufacturing investment which the taxpayer cannot establish was still on hand
5 and used in manufacturing activity in this state at the end of that year; and

6 (b) If a taxpayer cannot establish when property purchased for manufacturing investment
7 reported for purposes of claiming this credit returned during the taxable year was placed in
8 service, the taxpayer is treated as having placed it in service in the most recent prior year in which

9 similar property was placed in service, unless the taxpayer can establish that the property placed
10 in service in the most recent year is still on hand and used in manufacturing activity at the end of
11 that year. In that event, the taxpayer will be treated as having placed the returned property in
12 service in the next most recent year.

§11-13LL-10. Rule-making.

1 (a) In order to effectuate the purposes of this article, the Tax Commissioner may
2 promulgate procedural rules, interpretive rules and legislative rules, including emergency rules,
3 or any combination thereof, in accordance with §29A-3-1 *et seq.* of this code.

4 (b) In order to effectuate the purposes of this article, the Department of Economic
5 Development or any agency, division or subdivision thereof, may promulgate procedural rules,
6 interpretive rules and legislative rules, including emergency rules, or any combination thereof, in
7 accordance with §29A-3-1 *et seq.* of this code.

**§11-13LL-11. Application of the West Virginia Tax Procedure and Administration Act and
West Virginia Tax Crimes and Penalties Act.**

1 The provisions of this article are subject to the West Virginia Tax Procedure and
2 Administration Act, set forth in §11-10-1 *et seq.* of this code, and the West Virginia Tax Crimes
3 and Penalties Act, set forth in §11-9-1 *et seq.* of this code, as if the provisions thereof were set
4 forth *in extenso* in this article.

§11-13LL-12. Effective date.

1 This article shall be effective for corporate net income tax years and personal income tax
2 years beginning on and after January 1, 2022, with retrospective effective back to such date.

**§11-13LL-13. Consumers sales and service tax and use tax exemption for certificate
holders and for construction contractors.**

1 (a) Notwithstanding the provisions of §11-15-1 *et seq.* and §11-15A-1 *et seq.* of this code
2 and notwithstanding the provisions of §11-15-8d of this code, or any other provision of this code,
3 purchases of building materials, tangible personal property, and services by a construction

4 contractor or construction subcontractor or by an eligible certificate holder, used in the
5 construction of a qualified labor intensive heavy industrial manufacturing project facility and any
6 property, structure or facility located on and within the property boundaries of a qualified labor
7 intensive heavy industrial manufacturing project facility, certified pursuant to the provisions of this
8 article, or outside the property boundaries of a qualified labor intensive heavy industrial
9 manufacturing project facility but owned 50 percent or more by such eligible certificate holder, are
10 exempt from the taxes imposed by §11-15-1 *et seq.* and §11-15A-1 *et seq.* of this code. The
11 exemption authorized under this section applies to purchases of building materials, and tangible
12 personal property incorporated into certified project buildings and structures during construction,
13 and to purchases of services used in construction of certified project buildings and structures. The
14 exemption authorized under this section also applies to those structures and facilities located
15 outside the qualified labor intensive heavy industrial manufacturing project property that are not
16 used in manufacturing, and which may be ancillary, incidental, convenient or remote to the
17 manufacturing activity.

18 (b) Purchases of services, materials and tangible personal property for repairs,
19 maintenance and refurbishment of project property enumerated in subsection (a) are exempt from
20 the taxes imposed by §11-15-1 *et seq.* and §11-15A-1 *et seq.* of this code.

21 (c) The exemptions authorized under this section also apply to exempt purchases
22 enumerated herein from the municipal consumers sales and service tax and use tax.

23 (d) Purchases of gasoline and special fuel or any other fuel or means of power for a motor
24 vehicle or any other machine, apparatus or engine, are not exempt under the provisions of this
25 section.

26 (e) Purchases subject to the consumers sales and service tax and use tax under the
27 provisions of §11-15-3c of this code related to motor vehicle sales are not exempt under the
28 provisions of this section.

29 (f) Purchases subject to a special district excise tax under §7-22-1 *et seq.* or §8-38-1 *et*
30 *seq.* of this code are exempt under the provisions of this section.

§11-13LL-14. Certain taxes prohibited.

1 Notwithstanding any other provision of this code, municipalities may not impose any
2 business and occupation tax, excise tax, sales or use tax, license tax, license fee, amusement
3 tax, public utilities tax, consumption tax franchise tax, or any other municipal tax or municipal fee
4 on persons who hold a current certification issued under this article. This exclusion does not apply
5 to *ad valorem* property tax.

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

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Chairman, Senate Committee

.....
Chairman, House Committee

Originated in the Senate.

In effect from passage.

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Clerk of the Senate

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Clerk of the House of Delegates

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President of the Senate

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Speaker of the House of Delegates

The within this the.....
Day of, 2022.

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Governor