

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5235

**FISCAL
NOTE**

By Delegates Moore, Dittman, Shamblin, Petitto, Pritt,

Kyle, Hite, Jeffries, Phillips, and Campbell

[Introduced February 05, 2026; referred to the

Committee on Finance]

1 A BILL to amend and reenact §11-15-9s of the Code of West Virginia, 1931, as amended, relating
2 to updating the back-to-school sales tax holiday amount.

Be it enacted by the Legislature of West Virginia

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

**§11-15-9s. Exemption for certain school supplies, school instructional materials, laptop
and tablet computers, and sports equipment.**

1 (a) Effective July 1, 2021 2026, the items identified in subdivisions (1) through (5) of this
2 subsection are exempt from the tax imposed by this article and §11-15A-1 *et seq.* of this code, if
3 the sale or purchase occurs on the first Sunday of August, or the previous Friday and Saturday, or
4 the following Monday. The items exempt are:

5 (1) An item of clothing, the price of which is \$125 \$150 or less;
6 (2) An item of school supplies, the price of which is \$50 \$60 or less;
7 (3) An item of school instructional material, the price of which is \$20 \$25 or less;
8 (4) Laptop and tablet computers, not purchased for use in a trade or business, the price of
9 which is \$500 \$600 or less; and
10 (5) Sports equipment, not purchased for use in a trade or business, the price of which is
11 \$150 \$180 or less.

12 (b) For purposes of this section:

13 (1) "Clothing" means all human wearing apparel suitable for general use. "Clothing"
14 includes, but is not limited to, aprons, household and shop; athletic supporters; baby receiving
15 blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and
16 jackets; costumes; diapers, children and adult, including disposable diapers; ear muffs; footlets;
17 formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps;
18 hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants;
19 sandals; scarves; shoes and shoe laces; slippers; sneakers; socks and stockings; steel-toed
20 shoes; underwear; uniforms, athletic and nonathletic; and wedding apparel. "Clothing" does not

21 include items purchased for use in a trade or business; clothing accessories or equipment;
22 protective equipment; sports or recreational equipment; belt buckles sold separately; costume
23 masks sold separately; patches and emblems sold separately; sewing equipment and supplies
24 including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing
25 needles, tape measures, and thimbles; and sewing materials that become part of "clothing"
26 including, but not limited to, buttons, fabric, lace, thread, yarn, and zippers.

27 (2) "School supplies" means items commonly used by a student in a course of study.
28 "School supplies" includes only the following items: Binders; book bags; calculators; cellophane
29 tape; blackboard chalk; compasses; composition books; crayons; erasers; folders, expandable,
30 pocket, plastic, and manila; glue, paste, and paste sticks; highlighters; index cards; index card
31 boxes; legal pads; lunch boxes; markers; notebooks; paper, loose-leaf ruled notebook paper, copy
32 paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction
33 paper; pencil boxes and other school supply boxes; pencil sharpeners; pencils; pens; protractors;
34 rulers; scissors; and writing tablets. "School supplies" does not include any item purchased for use
35 in a trade or business.

36 (3) "School instructional material" means written material commonly used by a student in a
37 course of study as a reference and to learn the subject being taught. "School instructional
38 material" includes only the following items: reference books, reference maps and globes,
39 textbooks, and workbooks. "School instructional material" does not include any material
40 purchased for use in a trade or business.

41 (c) The tax commissioner shall promulgate emergency rules and shall propose rules for
42 legislative approval in accordance with the provisions of §29A-3-1 *et seq.* of this code to establish
43 eligibility requirements for the exemptions established by this section.

NOTE: The purpose of this bill is to modify the back-to-school sales tax holiday amount.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.