

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5350

By Delegates G. Howell, Lucas, Linville, Rohrbach,
Bell, Hanshaw (Mr. Speaker), D. Cannon, Kyle,
Masters, Criss, and Riley

[Introduced February 09, 2026; referred to the
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,
 2 designated §11-15-9v, relating to sales and use tax exemptions; exempting from sales and
 3 use tax materials and appliances used in the manufacture of certain manufactured homes
 4 designed for permanent affixation to a permanent foundation; establishing construction,
 5 appliance, and certification requirements; defining permanent foundation; providing
 6 penalties for false claims or misrepresentation; authorizing disqualification from future
 7 exemptions; and granting rulemaking authority to the Tax Commissioner.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMER SALES AND SERVICE TAX.

**§11-15-9v. Sales and use tax exemption for materials and appliances used in the
 manufacture of certain manufactured homes.**

1 (a) Exemption created.

2 Notwithstanding any other provision of this code, sales and use tax shall not be imposed
 3 upon the sale, purchase, or use of tangible personal property that is incorporated into the
 4 manufacture of a manufactured home that meets all requirements of this section.

5 (b) Eligible manufactured home.

6 (1) To qualify for the exemption under this section, the manufactured home shall:

7 (2) Be designed and constructed for permanent affixation to a permanent foundation
 8 located within the state of West Virginia;

9 (3) Be intended for use as a residential dwelling;

10 (4) Be constructed in an enclosed climate controlled building during the manufacturing
 11 process; and

12 (5) Include, at the time of manufacture, the major appliances listed in subsection (c) of this
 13 section.

14 (c) Major appliances required.

15 The manufactured home shall include the following major appliances, which shall also be

16 exempt from sales and use tax under this section:

17 (1) Refrigerator;

18 (2) Stove or oven or a combined stove and oven unit;

19 (3) Dishwasher;

20 (4) Washer; and

21 (5) Dryer.

22 A washer dryer combination unit shall be deemed to satisfy the requirements for both a
23 washer and a dryer.

24 (d) Scope of exemption.

25 The exemption provided by this section applies to:

26 (1) Raw materials, component parts, and building materials incorporated into the
27 manufactured home during the manufacturing process; and

28 (2) Major appliances required under subsection (c) of this section when installed as part of
29 the manufactured home at the time of manufacture.

30 (e) Permanent foundation defined.

31 For purposes of this section, permanent foundation means a foundation system designed
32 and constructed in accordance with applicable state and local building codes and intended to
33 provide permanent structural support for the manufactured home, including concrete slab,
34 crawlspace, or basement foundations.

35 (f) Certification requirement.

36 Any manufacturer claiming the exemption provided by this section shall certify, under
37 penalty of law, that each manufactured home for which the exemption is claimed meets all
38 requirements of this section. The certification shall be made in a form prescribed by the Tax
39 Commissioner and shall be retained by the manufacturer for a period required by law for
40 inspection, audit, or enforcement purposes.

41 (g) Penalties for false claims or misrepresentation.

42 (1) Any manufacturer, seller, or other person who knowingly or willfully makes a false
43 statement, misrepresentation, or omission of material fact in order to claim an exemption under
44 this section shall be liable for:

45 (A) All sales and use taxes due on the materials and appliances improperly claimed as
46 exempt;

47 (B) Interest on the unpaid tax at the rate provided by law; and

48 (C) A civil penalty equal to 2 times the amount of tax improperly avoided.

49 Each manufactured home for which a false claim is made shall constitute a separate
50 violation.

51 (2) A pattern or practice of fraudulent claims under this section shall constitute a violation
52 subject to additional penalties as provided under §11-15-23 of this code.

53 (h) Disqualification from future exemption.

54 Upon a finding of a knowing or willful violation of this section, the Tax Commissioner may
55 disqualify the manufacturer from claiming the exemption provided by this section for a period not to
56 exceed 5 years.

57 (i) Limitations.

58 This exemption shall not apply to:

59 (1) Materials or appliances used in the manufacture of manufactured homes not designed
60 for permanent affixation to a permanent foundation;

61 (2) Materials or appliances used in manufactured homes not constructed in an enclosed
62 climate controlled building; or

63 (3) Materials or appliances sold separately after manufacture and not incorporated into the
64 manufactured home at the time of construction.

65 (j) Rulemaking authority.

66 The Tax Commissioner may promulgate legislative rules in accordance with §29A-3-1 et
67 seq. of this code as necessary to administer, enforce, audit, and ensure compliance with the

68 provisions of this section.

NOTE: The purpose of this bill is to exempt from sales and use tax materials and appliances used in the manufacture of certain manufactured homes designed for permanent affixation to a permanent foundation.

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