

RECEIVED
03 APR '2 PM 12:56
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
Regular Session, 2003

ENROLLED

SENATE BILL NO. 107

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

PASSED March 7, 2003

In Effect ninety days from **Passage**

RECEIVED

03 APR 22 PM 12:56

OFFICE OF THE SECRETARY OF STATE

ENROLLED

Senate Bill No. 107

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

[Passed March 7, 2003; in effect ninety days from passage.]

AN ACT to amend and reenact section nine-g, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to consumers sales and service tax; and creating exemption for purchases of back-to-school clothing and school supplies by consumers during three-day period in August, two thousand three.

Be it enacted by the Legislature of West Virginia:

That section nine-g, article fifteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9g. Exemption for clothing, footwear and school supplies for limited period in the year two thousand three.

1 (a) The sale of an article of clothing or footwear designed
2 to be worn on or about the human body and the sale of
3 school supplies, such as pens, pencils, binders, notebooks,
4 reference books, book bags, lunch boxes, computers,
5 computer accessories and calculators, is exempted from
6 the taxes imposed by this article if:

7 (1) The sales price of the article or school supply, except
8 for a computer or computer accessory, is less than one
9 hundred dollars;

10 (2) The sales price of a computer is less than seven
11 hundred fifty dollars after credit for any manufacturer's
12 rebate or computer accessory is less than one hundred
13 dollars after credit for any manufacturer's rebate; and

14 (3) The sale takes place during a period beginning at
15 12:01 a.m. eastern daylight time on the first Friday in
16 August, two thousand three, and ending at 12 midnight
17 eastern daylight time on the following Sunday in August,
18 two thousand three.

19 (b) This section does not apply to:

20 (1) Any special clothing or footwear that is primarily
21 designed for athletic activity or protective use and that is
22 not normally worn except when used for the athletic
23 activity or protective use for which it is designed;

24 (2) Accessories, including jewelry, handbags, luggage,
25 umbrellas, wallets, watches and similar items carried on or
26 about the human body, without regard to whether worn on
27 the body in a manner characteristic of clothing;

28 (3) The rental of clothing, footwear or school supplies;

29 (4) Furniture; and

30 (5) Tangible personal property for use in a trade or
31 business.

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

[Signature]
.....
Chairman Senate Committee

[Signature]
.....
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

[Signature]
.....
Clerk of the Senate

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

[Signature]
.....
President of the Senate

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

The within *is approved* this the *1st*
Day of *April*, 2003.
[Signature]
.....
Governor

PRESENTED TO THE
GOVERNOR

Date 3-19-03

Time 4:30pm BW