

1 COMMITTEE SUBSTITUTE

2 FOR

3 **H. B. 2046**

4 (By Delegates Marshall, Hatfield, Miley and Moore)

5
6 (Originating in the Committee on Finance)

7 [February 24, 2012]

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9
10 A BILL to amend and reenact §11-15-9i of the Code of West Virginia,
11 1931, as amended; and to amend said code by adding thereto a
12 new section, designated §17A-3-4a, all relating to special
13 equipment installed in a motor vehicle for the use of a person
14 with physical disabilities; excluding the equipment from the
15 sales and use tax; and excluding the value of equipment when
16 determining the value of the vehicle for imposition of the tax
17 on the privilege of effecting the certification of the title
18 of the vehicle.

19 *Be it enacted by the Legislature of West Virginia:*

20 That §11-15-9i of the Code of West Virginia, 1931, as amended,
21 be amended and reenacted; and that said code be amended by adding
22 thereto a new section, designated §17A-3-4a, all to read as
23 follows:

24 **CHAPTER 11. TAXATION.**

25 **ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**

1 **§11-15-9i. Exempt drugs, durable medical goods, mobility enhancing**
2 **equipment and prosthetic devices.**

3 (a) Notwithstanding any provision of this article, article
4 fifteen-a or article fifteen-b of this chapter, the purchase by a
5 health care provider of drugs, durable medical goods, mobility
6 enhancing equipment and prosthetic devices, all as defined in
7 section two, article fifteen-b of this chapter, to be dispensed
8 upon prescription and intended for use in the diagnosis, cure,
9 mitigation, treatment, or prevention of injury or disease in humans
10 shall be exempt from the tax imposed by this article.

11 (b) For purposes of this exemption, "health care provider"
12 means any person licensed to prescribe drugs, durable medical
13 goods, mobility enhancing equipment and prosthetic devices intended
14 for use in the diagnosis, cure, mitigation, treatment, or
15 prevention of injury or disease in humans. For purposes of this
16 section, the term "health care provider" includes any hospital,
17 medical clinic, nursing home, or provider of inpatient hospital
18 services and any provider of outpatient hospital services,
19 physician services, nursing services, ambulance services, or
20 surgical services or veterinary services: Provided, That the
21 amendment to this subsection enacted during the 2009 regular
22 legislative session shall be effective on or after July 1, 2009.

23 ~~(c) This section shall be effective the first day of July, two~~
24 ~~thousand seven.~~ Notwithstanding any provision of this article,
25 the sale and installation of mobility-enhancing equipment, as
26 defined by section two, article fifteen-b, chapter eleven of this

1 code, installed in a motor vehicle for the use of a person with
2 physical disabilities, as defined by 42 U.S.C. §12102, and repair
3 or replacement parts for that equipment, whether the repair or
4 replacement parts are purchased separately or in conjunction with
5 the equipment, and whether the parts continue the original function
6 or enhance the functionality of the equipment, are exempt from the
7 taxes imposed by this article.

8 **CHAPTER 17A. MOTOR VEHICLE ADMINISTRATION, REGISTRATION,**
9 **CERTIFICATE OF TITLE, AND ANTITHEFT PROVISIONS.**

10 **ARTICLE 3. ORIGINAL AND RENEWAL OF REGISTRATION; ISSUANCE OF**
11 **CERTIFICATES OF TITLE.**

12 §17A-3-4a. Exclusion from tax for equipment installed in a motor
13 vehicle for the use of a person with physical
14 disabilities.

15 In determining the amount of tax to be imposed under section
16 four of this article, the Division of Motor Vehicles shall exclude
17 the value of mobility enhancing equipment, as defined by section
18 two, article fifteen-b, chapter eleven of this code, installed in
19 a motor vehicle for the use of a person with physical disabilities,
20 as defined by 42 U.S.C. §12102, to enable the person to operate the
21 motor vehicle.