

Senate Bill No. 73

(By Senators Sypolt, Jenkins and Nohe)

[Introduced January 8, 2014; referred to the Committee on
Agriculture and Rural Development; and then to the Committee on
Finance.]

**FISCAL
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by
adding thereto a new section, designated §11-15-9o, relating
to a sales tax exemption for veterinary medications.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended
by adding thereto a new section, designated §11-15-9o, to read as
follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9o. Exemption for veterinary medications.

Sales of medication prescribed by a veterinarian in the
treatment and care of animals are exempt from the tax imposed by
this article.

NOTE: The purpose of this bill is to exempt sales of
veterinary medications from sales tax.

This section is new; therefore, strike-throughs and underscoring have been omitted.