

WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

Introduced

Senate Bill 364

BY SENATORS CARMICHAEL (MR. PRESIDENT) AND

PREZIOSO

(BY REQUEST OF THE EXECUTIVE)

[Introduced February 21, 2017; Referred
to the Committee on Finance]

1 A BILL to amend and reenact §11-15B-2a and §11-15B-32 of the Code of West Virginia, 1931,
2 as amended, all relating to incorporating changes to the Streamlined Sales and Use Tax
3 Agreement; and providing new effective dates.

Be it enacted by the Legislature of West Virginia:

1 That §11-15B-2a and §11-15B-32 of the Code of West Virginia, 1931, as amended, be
2 amended and reenacted, all to read as follows:

ARTICLE 15B. SALES AND USE TAX ADMINISTRATION.

§11-15B-2a. Streamlined Sales and Use Tax Agreement defined.

1 As used in this article and articles fifteen and fifteen-a of this chapter, the term
2 “Streamlined Sales and Use Tax Agreement” or “agreement” means the agreement adopted
3 November 12, 2002, by states that enacted authority to engage in multistate discussions similar
4 to that provided in section four of this article, except when the context in which the term is used
5 clearly indicates that a different meaning is intended by the Legislature. “Agreement” includes
6 amendments to the agreement adopted by the implementing states in calendar years 2003, 2004,
7 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012 and amendments adopted by the governing
8 board on or before, January 31, ~~2012~~ 2017, but does not include any substantive changes in the
9 agreement adopted after January 31, ~~2012~~ 2017.

§ 11-15B-32. Effective date.

1 (a) The provisions of this article, as amended or added during the regular legislative
2 session in the year 2003, shall take effect January 1, 2004, and apply to all sales made on or after
3 that date and to all returns and payments due on or after that day, except as otherwise expressly
4 provided in section five of this article.

5 (b) The provisions of this article, as amended or added during the second extraordinary
6 legislative session in the year 2003, shall take effect January 1, 2004, and apply to all sales made
7 on or after that date.

8 (c) The provisions of this article, as amended or added by act of the Legislature in the year
9 2004 shall apply to all sales made on or after the date of passage in the year 2004.

10 (d) The provisions of this article, as amended or added during the regular legislative
11 session in the year 2008, shall apply to all sales made on or after the date of passage and to all
12 returns and payments due on or after that day, except as otherwise expressly provided in this
13 article.

14 (e) The provisions of this article, as amended or added during the 2009 regular legislative
15 session, shall apply to all sales made on or after the date of passage and to all returns and
16 payments due on or after that day, except as otherwise expressly provided in this article.

17 (f) The provisions of this article, as amended or added during the 2010 regular legislative
18 session, shall apply to all sales made on or after the date of passage and to all returns and
19 payments due on or after that day, except as otherwise expressly provided in this article.

20 (g) The provisions of this article, as amended or added during the 2012 regular legislative
21 session, shall apply to all sales made on or after the date of passage and to all returns and
22 payments due on or after that day, except as otherwise expressly provided in this article.

23 (h) The provisions of this article, as amended or added during the 2017 regular legislative
24 session, shall apply to all sales made on or after the date of passage and to all returns and
25 payments due on or after that day, except as otherwise expressly provided in this article.

NOTE: The purpose of this bill is to incorporate changes made to the Streamlined Sales and Use Tax Agreement and to specify effective dates.

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