

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

Senate Bill 301

FISCAL
NOTE

BY SENATORS HAMILTON, BOSO, FACEMIRE, IHLENFELD,

MAYNARD, SMITH, SYPOLT, AND CLINE

[Introduced January 14, 2019; Referred
to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-15-9q, relating to exempting wood furniture from state sales tax if 75
 3 percent of the finished product is made from wood timbered in the state and the furniture
 4 is manufactured in the state.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9q. Exemption for wood furniture; conditions.

1 The sale of wood furniture is exempted from the taxes imposed by this article if:
 2 (1) Seventy-five percent of the finished product is from wood timbered in the state; and
 3 (2) The furniture was manufactured in the state.

NOTE: The purpose of this bill is to exempt wood furniture from state sales tax if 75 percent of the finished product is made from wood timbered in the state and the furniture is manufactured in the state.

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