

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2962

FISCAL
NOTE

BY DELEGATES HORNBUCKLE, MILEY, LOVEJOY,
FLUHARTY, HAMRICK, DEAN, ROHRBACH, MAYNARD,
PUSHKIN, S. BROWN AND BRYD

[Introduced February 11, 2019; Referred
to the Committee on Finance.]

1 A BILL to amend and reenact §11-15-9g of the Code of West Virginia, 1931, as amended, relating
2 to providing a four-day sales tax holiday during which certain items of clothing, school
3 supplies, school instructional materials, laptop and tablet computers, and sports
4 equipment are exempt from sales and use taxes.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9g. Exemption for certain school supplies, school instructional materials, laptop and tablet computers, and sports equipment.

1 (a) The items identified in subdivisions (1) through (5) of this subsection are exempt from
2 the tax imposed by this article and §11-15A-1 et seq. of this code, if the sale or purchase occurs
3 on the first Sunday of August, or the previous Friday and Saturday, or the following Monday. The
4 items exempt are:

5 (1) An item of clothing, the price of which is \$125 or less;

6 (2) An item of school supplies. the price of which is \$50 or less;

7 (3) An item of school instructional material, the price of which is \$20 or less;

8 (4) Laptop and tablet computers, not purchased for use in a trade or business, the price
9 of which is \$500 or less; and

10 (5) Sports equipment, not purchased for use in a trade or business, the price of which is
11 \$150 or less.

12 (b) For purposes of this section:

13 (1) "Clothing" means all human wearing apparel suitable for general use. "Clothing"
14 includes, but is not limited to, aprons, household and shop; athletic supporters; baby receiving
15 blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and
16 jackets; costumes; diapers, children and adult, including disposable diapers; ear muffs; footlets;
17 formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps;
18 hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants;

19 sandals; scarves; shoes and shoe laces; slippers; sneakers; socks and stockings; steel-toed
20 shoes; underwear; uniforms, athletic and nonathletic; and wedding apparel. "Clothing" does not
21 include items purchased for use in a trade or business; clothing accessories or equipment;
22 protective equipment; sports or recreational equipment; belt buckles sold separately; costume
23 masks sold separately; patches and emblems sold separately; sewing equipment and supplies
24 including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing
25 needles, tape measures, and thimbles; and sewing materials that become part of "clothing"
26 including, but not limited to, buttons, fabric, lace, thread, yarn, and zippers.

27 (2) "School supplies" means items commonly used by a student in a course of study.
28 "School supplies" includes only the following items: Binders; book bags; calculators; cellophane
29 tape; blackboard chalk; compasses; composition books; crayons; erasers; folders, expandable,
30 pocket, plastic, and manila; glue, paste, and paste sticks; highlighters; index cards; index card
31 boxes; legal pads; lunch boxes; markers; notebooks; paper, loose-leaf ruled notebook paper,
32 copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and
33 construction paper; pencil boxes and other school supply boxes; pencil sharpeners; pencils; pens;
34 protractors; rulers; scissors; and writing tablets. "School supplies" does not include any item
35 purchased for use in a trade or business.

36 (3) "School instructional material" means written material commonly used by a student in
37 a course of study as a reference and to learn the subject being taught. "School instructional
38 material" includes only the following items: reference books, reference maps and globes,
39 textbooks, and workbooks. "School instructional material" does not include any material
40 purchased for use in a trade or business.

41 (c) The tax commissioner shall promulgate emergency rules and shall propose rules for
42 legislative approval in accordance with the provisions of §29A-3-1 et seq. of this code to establish
43 eligibility requirements for the exemptions established by this section.

NOTE: The purpose of this bill is to provide a four-day sales tax holiday during which certain items of clothing, school supplies, school instructional materials, laptop and tablet computers, and sports equipment are exempt from sales and use taxes.

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

This section has been completely rewritten; therefore, it has been completely underscored.