

West Virginia Certificate of Compliance

version 2017.0

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Approved By: Dale W Steager

Title: Tax Commissioner

Submitted By: Dana K. Angell

Phone: 304-558-8533

As the chief executive of the state's tax agency, I declare that this Certificate of Compliance is true, correct, and complete to the best of my knowledge and belief.

Changes were made to the following areas of this document (indicated by a "✓"):

Answers

 Laws or Rules

 Comment (Notes)

Effective/Conforming Dates

 Certificate's Revised Date

Section Number of changed items (may include a brief description of the change):

PD305 answered N/A

Each item in this Certificate of Compliance is an administrative practice, process, or definition contained in the [Streamlined Sales and Use Tax Agreement \(SSUTA\)](#) as amended through May 11, 2017 and related rules and appendices.

This certificate indicates if the state laws, regulations or administrative practices follow the administrative practice, process, or definition. Any exception or further explanation is listed in the notes column.

SECTION	TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS	DESCRIPTION	Is this requirement met by law, regulation or administrative practice (Yes or No). Enter N/A when not applicable.	If so, provide the citation for legal authority (statute, case, regulation, etc.)	For SST conforming changes, provide effective dates.	Notes (e.g., administrative practices, noncompliance explanations, etc.)
Section 301	State level administration					
301010		Does the state provide state level administration of state and local sales and use taxes?	Yes	W.Va. Code § 7-22-12(d), § 8-13C-4(e), § 8-13C-5(e) or § 8-38-12(d), pertaining to economic opportunity district excise taxes, § 8-13C-4 and § 8-13C-5 pertaining to municipal sales and use taxes, § 11-10-11a and § 11-15B-33		
301020		Are sellers and purchasers only required to register with, file returns and remit funds to a state-level authority?	Yes	W.Va. Code § 11-10-11a(b) and § 11-15B-33.		
301030		Does the state provide for the collection of any local taxes and distribute them to the appropriate taxing jurisdictions?	Yes	W.Va. Code § 7-22-12(d) and (e), § 8-38-12(d) and (e), and § 11-10-11a(a) (b) and (c).		
301040		Are audits conducted only by the state or by others authorized by the state to conduct an audit that includes both state and local taxes?	Yes	W.Va. Code § 8-13C-4(e), § 8-13C-5(e), § 11-10-11a and § 11-15B-33.		
301050		Are local jurisdictions prohibited from conducting independent sales or use tax audits of sellers and purchasers except where authorized by state law	Yes	W.Va. Code § 8-13C-4(e), § 8-13C-5(e), § 11-		

		to conduct an audit for the state and all local jurisdictions, subject to the same confidentiality and other protections and the same administrative and appeal procedures granted audits conducted by the state?		15B-33 and § 11-10-11a,		
Section 302	State and local tax base					
302010		Is the tax base for local jurisdictions identical to the state tax base, excluding federal prohibitions, motor vehicles, aircraft, watercraft, modular homes, manufactured homes, mobile homes, fuels used to power motor vehicles, aircraft, locomotives, or watercraft, or electricity, piped natural or artificial gas or other fuels delivered by the seller?	Yes	W.Va. Code § 7-22-12(b), § 8-38-12(b), § 8-13C-4(c) and 8-13C-5(c), and §11-15B-34(a) and (b).		
302020		Does the tax base differ for state and local jurisdictions for motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes?	Yes	W.Va. Code § 11-15B-34(b).		
302030		Does the tax base differ for state and local jurisdictions for fuels used to power motor vehicles, aircraft, locomotives or watercraft?	Yes	W.Va. Code § 11-15B-34(b).		
302040		Does the tax base differ for state and local jurisdictions for electricity, piped natural or artificial gas or other fuels delivered by the seller?	Yes	W.Va. Code § 11-15B-34(b).		
Section 303	Seller registration					
303010		Is the state capable of pulling registration information from the central registration system?	Yes			
303020		Does the state exempt a seller without a legal obligation to register from paying registration fees?	Yes	W.Va. Code § 11-15B-11(a).		
303030		Does the state allow a seller to register on the central registration system without a signature?	Yes	W.Va. Code § 11-15B-11(c).		
303040		Does the state allow an agent to register a seller on the central registration system?	Yes	W.Va. Code § 11-15B-11(d).		
Section 304	Notice for state tax changes					
304010	Failure to meet these does not take a state out of compliance.	A1. Does the state provide sellers with as much advance notice as practicable of a rate change?	Yes	W.Va. Code § 11-15B-21(a).		
304020		A2. Does the state limit the effective date of a rate change to the first day of a calendar quarter?	Yes	W.Va. Code § 11-15B-21(b).		
304030		A3. Does the state notify sellers of legislative changes in the tax base and amendments to sales and use tax rules and regulations?	Yes	W.Va. Code § 11-15B-21(c).		
304040		C. Does the state relieve the seller of liability for failing to collect tax at the new rate if the state fails to provide for at least thirty days between the enactment of the statute providing for a rate change and the effective date of such rate change if (1) the seller collected tax at the immediately preceding effective rate and (2) the seller's failure to collect at the newly effective rate does not extend beyond thirty days after the date of enactment of the new rate? Note: This liability relief does not apply if the state establishes the seller fraudulently failed to collect tax at the new rate or solicits purchasers based on the immediately preceding rate.	Yes	W.Va. Code § 11-15B-21(d).		The failure of the Tax Department to provide notice of a rate change or a change in the tax base does not relieve the seller of its obligation to collect sales/use tax. It does relieve the seller of liability for failing to collect at the new rate in certain circumstances.
Section 305	Local rate and boundary change					
305010		Does the state have local jurisdictions that levy a sales or use tax? If yes, answer the following questions.	Yes	W.Va. Code §§ 8-13C-4 and 5, and W.Va. Code § 11-15B-35.		
305020		A. Does the state limit the effective date of local rate changes to the first day of a calendar quarter after a minimum of 60 days notice?	Yes	W.Va. Code § 11-15B-35(a).		
305030		B. Does the state limit the effective date of local rate changes from catalog sales wherein the purchaser computed the tax based on local tax rates published in the catalog only on the first day of a calendar quarter after a minimum of 120 days notice?	Yes	W.Va. Code § 11-15B-35(b).		

305040		C. Does the state limit local boundary changes for the purposes of sales and use taxes to the first day of calendar quarter after a minimum of 60 days notice?	Yes	W.Va. Code § 11-15B-35(c).	
305050		D. Does the state provide and maintain a database with boundary changes?	Yes	W.Va. Code § 11-15B-35(d)(1).	
305060		E. Does the state provide and maintain a database identifying all jurisdictional rate information using the FIPS codes?	Yes	W.Va. Code § 11-15B-35(d)(2).	
305070		F1. Does the state provide and maintain a database that assigns each five digit and nine digit zip code within the member state to the proper tax rate and jurisdiction?	Yes	W.Va. Code § 11-15B-35(d)(3).	
305080		F2. Does the state apply the lowest combined tax rate imposed in a zip code if the area in that zip code includes more than one tax rate?	Yes	W.Va. Code § 11-15B-35(d)(3).	
305090		G. Does the state provide address-based boundary database records for assigning taxing jurisdictions and their associated rates? If yes, answer the following questions.	Yes	W.Va. Code § 11-15B-35(d)(4).	
305100		1. Are the records in the same format as database records in F?	Yes	W.Va. Code § 11-15B-35(d)(4).	
305110		2. Do the records meet the requirements of the Federal Mobile Telecommunications Sourcing Act?	Yes	W.Va. Code § 11-15B-35(d)(4).	
305120	SSTGB Rule 502	H. If the state has met the requirements of subsection (F) and elected to certify vendor provided address-based databases for assigning tax rates and jurisdiction:			
305130		1. Are those databases in the same format as the database records approved pursuant to (G) of this section?	Yes	W.Va. Code § 11-15B-35(d)(5).	
305140		2. Do those databases meet the requirements of the Federal Mobile Telecommunications Sourcing Act (4 U.S.C.A. Sec. 119 (a))?	Yes	W.Va. Code § 11-15B-35(d)(5).	
Section 306	Relief from certain liability				
306010		Does the state relieve sellers and CSPs from liability to the state and its local jurisdictions for collecting the incorrect amount of tax because of reliance on state provided data on rates, boundaries, and jurisdiction assignments?	Yes	W.Va. Code § 11-15B-36(a).	Administrative Notice 2008-29
Section 307	Database requirements and exceptions				
307010		A. Does the state provide a database per Section 305, in downloadable format?	Yes	W.Va. Code § 11-15B-35(d).	
307020		If the state designates a vendor to provide the Section 305 database does the vendor's database meet the requirements of Sections 305, 306 and 307 and is provided at no cost to the user of the database?	NA		
Section 308	State and local tax rates				
308010		A1. Does the state have more than one state sales and use tax rate on items of personal property or services except for fuel used to power motor vehicles, aircraft, locomotives, or watercraft, or to electricity, piped natural or artificial gas, or other fuels delivered by the seller, or the retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes?	No	W.Va. Code § 7-22-12(c).	
308020		A2. Does the state have a single additional tax rate on food and food ingredients and drugs as defined by state law pursuant to the Agreement?	Yes	W.Va. Code § 11-15-3a(a)(3) & 3b.	"Food and food ingredients" are not subject to tax
308030		B1. If the state has local jurisdictions with a sales or use tax, does any local jurisdiction have more than one sales tax rate or one use tax rate?	No		
308040		B2. If the state has local jurisdictions with a sales and use tax are the local sales and use tax rates identical?	Yes	W.Va. Code § 8-13C-5(a) and (b).	
Section 310	General sourcing rules				

		A. Does the state source a retail sale, excluding lease or rental, of a product as follows:				
310010	CRIC INTERPRETIVE OPINION 2007-2	1. If received at business location of seller, then sourced to that location?	Yes	W.Va. Code § 11-15B-15(a)(1).		
310020		2. If not received at business location of seller, then sourced to location of receipt?	Yes	W.Va. Code § 11-15B-15(a)(2).		
310030		3. If subsections 1 & 2 do not apply, then sourced to address of purchaser in business records of seller that are maintained in ordinary course of seller's business?	Yes	W.Va. Code § 11-15B-15(a)(3).		
310040		4. If subsections 1, 2 & 3 do not apply, then sourced to address of purchaser obtained during consummation of sale, including address of purchaser's payment instrument, if no other address is available?	Yes	W.Va. Code § 11-15B-15(a)(4).		
310050		5. If subsections 1, 2, 3 & 4 do not apply, including the circumstance in which the seller is without sufficient information to apply the previous rules, then sourced to location from which tangible personal property was shipped, from which digital good or computer software delivered electronically was first available for transmission by seller, or from which service was provided.	Yes	W.Va. Code § 11-15B-15(a)(5).		
		B. Does the state source a lease or rental of tangible personal property as follows:				
310060		1. If recurring periodic payments, the first periodic payment is sourced the same as a retail sale. Subsequent payments are sourced to the primary property location for each period covered by the payment?	Yes	W.Va. Code § 11-15B-15(b)(1).		
310070		2. If no recurring periodic payments, then sourced in accordance with rules of retail sale?	Yes	W.Va. Code § 11-15B-15(b)(2).		
	CRIC INTERPRETIVE OPINION 2006-3	C. Does the state source a lease or rental of motor vehicles, trailers, semi-trailers, or aircraft that do not qualify as transportation equipment as follows:				
310080		1. If recurring periodic payments, then sourced to primary property location?	Yes	W.Va. Code § 11-15B-15(c)(1).		
310090		2. If no recurring periodic payments, then sourced in accordance with rules of retail sale?	Yes	W.Va. Code § 11-15B-15(c)(2).		
310100		D. Does the state source the retail sale, including lease or rental, of transportation equipment in accordance with rules for retail sale?	Yes	W.Va. Code § 11-15B-15(d).		
310110		1. Does the state define transportation equipment pursuant to in Section 310, subsection D?	Yes	W.Va. Code § 11-15B-15(d).		
Section 310.1	Election for Origin-Based sourcing	Effective January 1, 2010				
301500	CRIC INTERPRETIVE OPINION 2010-1	Has the state elected to source the retail sale, excluding lease or rental, of tangible personal property and digital goods on where the order is received?	NA			
301510		Does the state comply with all the provisions of 310.1 B and C?	NA			
Section 311	General sourcing definitions					
311010	SSTGB RULES 311.1, 311.2 and 311.3	For the purposes of Section 310, subsection (A), does the state define the terms "receive" and "receipt" to mean: taking possession of tangible personal property, making first use of services, or taking possession or making first use of digital goods, whichever comes first? Note: The terms "receive" and "receipt" do not include possession by a shipping company on behalf of the purchaser.	Yes	W.Va. Code § 11-15B-14.		
Section 313	Direct mail sourcing					
313010	SSTGB RULES 313.1	A 2. For advertising and promotional Direct Mail, does the state provide that upon receipt of a direct mail form or Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of	Yes	W.Va. Code § 11-15B-17(a)(2).		

		all obligations to collect, pay or remit the tax to which the permit pertains?				
313020		A 3. Does the state provide that upon receipt of jurisdictional information, the seller shall collect tax according to purchaser's submitted information and in the absence of bad faith, seller is relieved of further liability?	Yes	W.Va. Code § 11-15B-17(a)(3).		
313030		A 4. For advertising and promotional Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A)(5) if the purchaser does not provide a direct pay permit, Exemption Certificate claiming direct mail, or jurisdictional information?	Yes	W.Va. Code § 11-15B-17(a)(4).		
313040		B 1. For other Direct Mail, does the state require the seller to collect tax pursuant to Section 310 (A)(3) if the purchaser does not provide a direct pay permit or an Exemption Certificate claiming direct mail?	Yes	W.Va. Code § 11-15B-17(b)		
313050		B 3. For other Direct mail does the state provide that upon receipt of a direct pay permit, Exemption Certificate claiming direct mail, or other written statement approved by the state, the seller, in the absence of bad faith, is relieved of all obligations to collect, pay or remit the tax?	Yes	W.Va. Code § 11-15B-17(b)(3).		
Section 313.1	Origin-based direct mail sourcing					
313510		A. Has the state adopted the origin-based direct mail sourcing?	No			
Section 314	Telecom sourcing rule					
314010	SSTGB RULE 314.1	A. Except as required in subsection C below, does the state source telecommunication services sold on a call-by-call basis to each level of taxing jurisdiction where the call originates and terminates in that jurisdiction or each level of taxing jurisdiction where the call either originates or terminates and in which service address is located?	Yes	W.Va. Code § 11-15B-19(a).		
314020		B. Except as required in subsection C below, does the state source telecommunication service to the customer's place of primary use if sold on a basis other than call-by-call basis?	Yes	W.Va. Code § 11-15B-19(b).		
314030		C1. Does the state source the sale of mobile telecommunication service, other than air-to-ground radiotelephone service and prepaid calling service, to customer's place of primary use as required under Mobile Telecommunications Sourcing Act?	Yes	W.Va. Code § 11-15B-19(c)(1).		
314040		C2. Does the state source the sale of post-paid calling service to the origination point of the telecommunication signal as first identified by either the seller's telecommunication system or information received by the seller from its service provider, where system used to transport signals is not that of the seller?	Yes	W.Va. Code § 11-15B-19(c)(2).		
314050		C3. Does the state source the sale of prepaid wireless calling service and prepaid calling services in accordance with Section 310 of the Agreement, including the option of the location associated with the mobile telephone number for prepaid wireless calling service?	Yes	W.Va. Code § 11-15B-19(c)(3).		
314060		C4a. For the sale of private communication service, does the state source a separate charge related to a customer channel termination point to each level of jurisdiction in which such customer channel termination point is located?	Yes	W.Va. Code § 11-15B-19(c)(4)(A).		
314070		C4b. For the sale of private communication service, does the state source to the jurisdiction in which the customer channel termination points are located when all customer termination points are located entirely within one jurisdiction or levels of jurisdictions?	Yes	W.Va. Code § 11-15B-19(c)(4)(B).		
314080		C4c. For the sale of private communication service, does the state source fifty percent in each level of jurisdiction in which the customer channel termination points are located when service for segments of a	Yes	W.Va. Code § 11-15B-19(c)(4)(C).		

		channel between two customer channel termination points located in different jurisdictions and which segment of channel are separately charged ?				
314090		C4d. For the sale of private communication service, does the state source to each jurisdiction based on the percentage determined by dividing the number of customer channel termination points in such jurisdiction by the total number of customer channel termination points when service for segments of a channel located in more than one jurisdiction or levels of jurisdiction and which segments are not separately billed?	Yes	W.Va. Code § 11-15B-19(c)(4)(D).		
314100		D. Does the state source the sale of Internet access service to the customer's place of primary use?	Yes	W.Va. Code § 11-15B-19(c)(4)(E).		
314110		E. Does the state source the sale of an ancillary service to the customer's place of primary use?	Yes	W.Va. Code § 11-15B-19(c)(4)(F).		
Section 315	Telecom sourcing definitions					
		Does the state define the following terms in sourcing telecommunications:				
315010		A. Air-to-ground radiotelephone service?	Yes	W.Va. Code § 11-15B-20(1).		
315020		B. Ancillary services?	Yes	W.Va. Code § 11-15B-20(2).		
315030		C. Call-by-call basis?	Yes	W.Va. Code § 11-15B-20(3).		
315040		D. Communications channel?	Yes	W.Va. Code § 11-15B-20(4).		
315050		E. Customer?	Yes	W.Va. Code § 11-15B-20(5).		
315060		F. Customer channel termination point?	Yes	W.Va. Code § 11-15B-20(6).		
315070		G. End user?	Yes	W.Va. Code § 11-15B-20(7).		
315080		H. Home service provider?	Yes	W.Va. Code § 11-15B-20(8).		
315090		I. Mobile telecommunications service?	Yes	W.Va. Code § 11-15B-20(9).		
315100		J. Place of primary use?	Yes	W.Va. Code § 11-15B-20(10).		
315110		K. Post-paid calling service?	Yes	W.Va. Code § 11-15B-20(11).		
315120		L. Prepaid calling service?	Yes	W.Va. Code § 11-15B-20(12).		
315130		M. Prepaid wireless calling service?	Yes	W.Va. Code § 11-15B-20(13).		
315140		N. Private communication service?	Yes	W.Va. Code § 11-15B-20(14).		
315150		O. Service address?	Yes	W.Va. Code § 11-15B-20(15).		
Section 316	Enactment of Exemptions					
316010		Product-based exemptions. If the state exempts a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?	Yes	W.Va. Code § 11-15B-23(b)(2).		
316020		Product-based exemptions. Can the state confirm that where the Agreement has a definition for a product that the state exempts, the state does not exempt specific items included within that product definition unless the definition sets out an exclusion for such item.	Yes	W.Va. Code § 11-15B-23(b)(2).		
316030		Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?	Yes	W.Va. Code § 11-15B-23(c)(2).		
316040		Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a	Yes	W.Va. Code § 11-15B-23(c)(5).		

		product defined in the Agreement that includes such item?				
Section 317	Administration of exemptions					
	SSTGB RULE 317.1	A. Does the state provide for the following in regard to purchasers claiming exemption:				
317010		1. Seller shall obtain identifying information from purchaser and reason for claiming exemption?	Yes	W.Va. Code § 11-15B-24(a)(1).		
317020		2. Purchaser is not required to provide signature, unless paper exemption certificate?	Yes	W.Va. Code § 11-15B-24(a)(2).		
317030		3. Seller shall use standard form for claiming exemption electronically?	Yes	W.Va. Code § 11-15B-24(a)(3).		
317040		4. Seller shall obtain same information for proof regardless of medium?	Yes	W.Va. Code § 11-15B-24(a)(4).		
317050		5. Does the state issue identification numbers to exempt purchasers that must be presented to sellers?	Yes	W.Va. Code § 11-15B-24(a)(5).		
317060		6. Seller shall maintain records of exempt transaction and provide to state when requested?	Yes	W.Va. Code § 11-15B-24(a)(6).		
317070	The Governing Board has not defined "does not burden sellers." The burden is on each state to prove that something other than a direct-pay permit or exemption certificate meets this provision.	7. Does the state administer use-based and entity-based exemptions when practicable through a direct pay permit, an exemption certificate, or another means that does not burden sellers.	Yes	W.Va. Code § 11-15B-24(a)(7).		
317080	SSTGB RULE 317.2	8. In the case of drop shipment sales, does the state allow a third party vendor to claim a resale exemption based on an exemption certificate provided by its customer/re-seller or any other acceptable information available to the third party vendor evidencing qualification for a resale exemption, regardless of whether the customer/re-seller is registered to collect and remit sales and use tax in the state where the sale is sourced?	Yes	W.Va. Code § 11-15B-24(a)(8).		
317090		B. Does the state relieve the seller from any tax if it is determined that the purchaser improperly claimed an exemption and hold the purchaser liable for the tax, assuming the exceptions in the section?	Yes	W. Va. Code § 11-15B-24(b).		
317100		C. Does the state relieve a seller of the tax otherwise applicable if the seller obtains a fully completed exemption certificate or captures the relevant data elements required under the Agreement within 90 days subsequent to the date of sale?	Yes	W. Va. Code § 11-15B-24(c).		
317110	CRIC INTERPRETIVE OPINION 2011-3	D.1. Does the state provide the seller with 120 days subsequent to a request for substantiation by a state, if the seller has not obtained an exemption certificate as provided in C, to obtain an exemption certificate or other information establishing the transaction was not subject to tax?	Yes	W.Va. Code § 11-15B-24(d)(1).		
317120		D.2. Subsequent to the 90-day period provided in C, does the state relieve a seller of the tax for exemption certificates taken in good faith or other information establishing the transaction was not subject to tax that are obtained by the seller as provided in D.1.?	Yes	W.Va. Code § 11-15B-24(c) and (d) (1).		
317130		G. Does the state post the Streamlined Exemption Certificate on its website?	Yes	+++		http://www.state.wv.gov
317140	The answer to this question does not impact certification, but it would provide useful information to taxpayers.	2. Does the state require purchasers to update exemption certificate information or to reapply with the state to claim certain exemption?	No	W.Va. Code § 11-15B-24(e).		W. Va. Code §11-15B-24(e) states "Nothing in this section shall affect the ability of the Tax Commissioner to require purchasers to update exemption certificate information or to reapply with the state to claim certain exemptions." At this time, the Tax Commissioner has not exercised the authority provided by this statute.
317150		3. Does the state relieve a seller of tax if the seller obtains a blanket exemption certificate for a purchaser with which the seller has a recurring business relationship?	Yes	W.Va. Code § 11-15B-24(f).		
Section 318	Uniform tax returns					
318010		A. Does the state require the filing of	Yes	W.Va. Code § 11-		

		only one tax return for each taxing period for each seller for the state and all local jurisdictions?		15B-25(a).		
318020		B.1. Does the state require that returns be filed no sooner than the twentieth day of the month following the month in which the transaction occurred?	Yes	W.Va. Code § 11-15B-25(b)(1).		
318030		B.2. Does the state provide when the due date for a return falls on a Saturday or Sunday or legal holiday, the return shall be due the next succeeding business day.	Yes	W.Va. Code §11-10-5g and §11-15B-25(b)(2).		
318040		C.1. Does the state accept the SER approved by the governing board?	Yes			
318050		C.2. Does the state require the submission of exemption information on part 2 of the SER, excluding Model 4 sellers without a legal requirement to register?	No			
318060		C.3. Does the state allow Model 1, Model 2, and Model 3 sellers to submit its sales and use tax returns in a simplified format that does not include more data fields than permitted by the governing board?	Yes	W.Va. Code § 11-15B-25(c).		
318070		C.3.c. Does the state allow a model 4 seller to file an SER?	Yes	W.Va. Code § 11-15B-25(c).		
318080	Effective 1-1-2013	C.3.d. Does the state allow sellers not registered under the Agreement to file an SER?	Yes	W.Va. Code § 11-15B-25(c).		
318090		D. Does the state require the filing of a return from a seller who registers under the Agreement and indicates that it anticipates making no sales that would be sourced to that state?	No	W.Va. Code § 11-15B-25(d).		The Tax Department may not require a seller which has indicated at the time of registration that it anticipates making no sales which would be sourced to this state to file a return, except that the seller shall lose the exemption upon making any taxable sales into this state and shall file a return in the month following any sale..
318100		F. Does the state give notice to a seller registered under the Agreement, that has no legal requirement to register in a state, who failed to file a return, a minimum 30 days notice prior to establishing a liability amount for taxes based solely on the seller's failure to timely file?	Yes	W.Va. Code § 11-15B-25(e).		
Section 319	Uniform rules for remittance of funds					
319010		A1. Does the state require more than one remittance for each return?	No	W.Va. Code § 11-15B-26(a).		
319020		A2. If the state requires more than one remittance for each return does it do so only if: (1) seller collects more than \$30,000 in sales and use taxes in state during preceding year, (2) any additional remittance to be determined through a calculation method, and (3) the seller is not required to file additional return?	NA			
319030		C. Does the state allow payment to be made by both ACH Credit & ACH Debit?	Yes	W.Va. Code § 11-15B-26(c).		
319040		D. Does the state provide an alternative method for "same day" payment if electronic fund transfer fails (electronic check or Fed Wire)?	Yes	W.Va. Code § 11-15B-26(d).		
319050		E.1. Does the state provide that if a due date falls on a Saturday, Sunday or a legal holiday in the state, the taxes are due on the next succeeding business day?	Yes	W.Va. Code § 11-10-5g and §11-15B-26(e)(1).		
319060		E.2. Does the state provide that if a due date falls on a day the Federal Reserve Bank is closed, the taxes are due on the next day the Federal Reserve Bank is open?	Yes	W.Va. Code §11-15B-26(e)(2).		
319070		F. Does the state require that any data that accompanies a remittance to be formatted using uniform tax type and payment type codes?	Yes	W.Va. Code § 11-15B-26(f).		
Section 320	Uniform rules for recovery of bad debts					
320010		A. Does the state allow a seller to take a deduction from taxable sales for bad debts?	Yes	W.Va. Code § 11-15B-27(a).		
320020		B. Does the state use the definition of bad debt found in 26 U.S.C. Sec. 166	Yes	W.Va. Code § 11-15B-27(b).		

		as basis for calculating a bad debt recovery, excluding: financing charges or interest; sales or use taxes charged on purchase price; uncollectible amounts on property that remains in possession of seller until full price paid; expenses incurred in attempt to collect debt, and repossessed property?				
320030		C1. Does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and is eligible be deducted for federal income tax purposes?	Yes	W.Va. Code § 11-15B-27(c).		
320040		C2. If the seller is not required to file a federal income tax return does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and would be eligible be deducted for federal income tax purposes if the seller was required to file a federal return?	Yes	W.Va. Code § 11-15B-27(c).		
320050		D. Does the state require that, if a deduction is taken for a bad debt and the debt is subsequently collected in whole or in part, the tax on the amount so collected must be paid and reported on the return files for the period in which the collection is made?	Yes	W.Va. Code § 11-15B-27(d).		
320060		E. Does the state provide that, when the amount of a bad debt exceeds taxable sales for period when written off, a refund claim may be filed within the applicable statute of limitations (measured from due date of return on which bad debt could first be claimed)?	Yes	W.Va. Code § 11-15B-27(e).		
320070		F. Does the state provide that if filing responsibilities are assumed by a CSP, the state allows the CSP to claim, on behalf of the seller, any bad debt allowance?	Yes	W.Va. Code § 11-15B-27(f).		
320080		G. Does the state provide that, for purposes of reporting payment on previously claimed bad debt, any payments made are applied first proportionately to taxable price of property or service and sales tax thereon, and secondly to interest, service charges, and any other charges?	Yes	W.Va. Code § 11-15B-27(g).		
320090		H. Does the state permit allocation of a bad debt among states if the books and records of a the party support allocation among states?	Yes	W.Va. Code § 11-15B-27(h).		
Section 321	Confidentiality and privacy protections under Model 1					
321010		E. Does the state provide public notification to consumers, including exempt purchasers, of state's practices relating to collection, use and retention of personally identifiable information?	Yes	W.Va. Code § 11-15B-28(e).		
321020		F. Does the state provide that when any personally identifiable information is no longer required for purposes in Section 321 subsection (D)(4), such information shall no longer be retained by state?	Yes	W.Va. Code § 11-15B-28(f).		
321030		G. Does the state provide that when personally identifiable information regarding an individual is retained by or on behalf of state, the state shall provide reasonable access to information by such individual and a right to correct inaccurate information?	Yes	W.Va. Code § 11-15B-28(g).		
321040		H. Does the state provide that if anyone other than a member state or person authorized by state law or the Agreement seeks to discover personally identifiable information, state makes reasonable and timely effort to notify the individual of the request?	Yes	W.Va. Code § 11-15B-28(h).		
321050		I. Is the state's privacy policy subject to enforcement by state's AG or other appropriate government authority?	Yes	W.Va. Code § 11-15B-28(i).		
Section 322	Sales tax holidays					
322010		A. Does the state have sales tax holidays?	No	W.Va. Code § 11-15-9k.		The sales tax holiday provided for in W.Va. Code § 11-15-9k and discussed in Administrative Notices 2008-18 & 2009-22, expired at 11:59 p.m. eastern daylight time on November 30, 2010.

322020		1. If a state has a holiday, does the state limit the holiday exemption to items that are specifically defined in Part II or Part III(B) of the Library of Definitions and apply the exemptions uniformly to state and local sales and use taxes?	NA			
322030		2. If a state has a holiday, does the state provide notice of the holiday at least 60 days prior to first day of calendar quarter in which the holiday will begin?	NA			
322040		3. If a state has a holiday, does the state apply an entity or use based exemption to items?	NA			
322050		3. If a state has a holiday, does the state limit a product based exemption to items purchased for personal or non-business use?	NA			
322060		4. If a state has a holiday, does the state require a seller to obtain an exemption certificate or other certification from a purchaser for items to be exempted during a sales tax holiday?	NA			
322070		B1. If a state's holiday includes a price threshold, does the state provide that the threshold includes only items priced below threshold?	NA			
322080		B2. If a state's holiday includes a price threshold, does the state exempt only a portion of the price of an individual item during holiday?	NA			
322090		C. Does the state meet each of the procedural requirements for holidays?	NA			
322100		1. Layaway sales?	NA			
322110		2. Bundled sales?	NA			
322120		3. Coupons and discounts?	NA			
322130		4. Splitting of items normally sold together?	NA			
322140		5. Rain checks?	NA			
322150		6. Exchanges?	NA			
322160		7. Delivery charges?	NA			
322170		8. Order date and back orders?	NA			
322180		9. Returns?	NA			
322190		10. Different time zones?	NA			
Section 323	Caps and thresholds					
323010		1. Does the state have any caps or thresholds on the application of rates or exemptions based on the value of a transaction or item?	No			
323020		2. Does the state have any caps that are based on application of rates unless the application of rates are administered in a manner that places no additional burden on retailer?	No			
323030		B. Do local jurisdictions within the state that levy sales or use tax have caps or thresholds on application of rates or exemptions that are based on value of transaction or item?	No			
323040		D. Does the state have cap or threshold on the value of essential clothing?	No			
Section 324	Rounding rule					
324010		1. Does the state provide that the tax computation must be carried to the third decimal place?	Yes	W.Va. Code §§ 11-15-3(d) and § 11-15A-2(b).		
324020		2. Does the state provide that the tax must be rounded to a whole cent using a method that rounds up to next cent whenever third decimal place is greater than four after?	Yes	W.Va. Code §§ 11-15-3(d) and § 11-15A-2(b).		
324030		B.1. Does the state allow sellers to elect to compute tax due on a transaction, on a item or invoice basis, and shall allow rounding rule to be applied to aggregated state and local taxes?	Yes	W.Va. Code §§ 8-13C-4(c), -5(c), § 11-15-3(d), § 11-15A-2(b); §110CSR28-3.1.a.		

324040		B.2. Can the state confirm that it has repealed any requirements for sellers to collect tax on bracket system?	Yes	W.Va. Code § 11-15-3(c)(7).		WV did/does not require sellers to collect tax on bracket system.
Section 325	Customer refund procedures					
325010		C. Does the state provide that a cause of action against seller does not accrue until the purchaser has provided written notice to the seller and the seller has had 60 days to respond? Notice must contain information necessary to determine validity of request.	Yes	W.Va. Code § 11-15B-29(b).		
325020		D. Does the state provide for uniform language in regard to presumption of a reasonable business practice when a seller: i) uses either a provider or a system, including a proprietary system, that is certified by the state; and ii) has remitted to state all taxes collected, less deductions, credits or collection allowances?	Yes	W.Va. Code § 11-15B-29(c).		
Section 326	Direct pay permits					
326010		Does the state provide for a direct pay authority that allows the holder of a direct pay permit to purchase otherwise taxable goods and services without payment of tax to the supplier at the time of purchase?	Yes	W.Va. Code § 11-15-9d.		
Section 327	Library of definitions					
327010		A. If term defined in Library appears in state's statutes, rules or regulations, has the state adopted the definition in substantially the same language as the Library definition?	Yes			
327020		B. Can the state confirm that it does not use a Library definition that is contrary to meaning of Library definition?	Yes			
327030	SSTGB RULES 327.1, APPENDIX L and M (Health Care Lists) and APPENDIX N (Candy Products) and CRIC INTERPRETIVE OPINION 2006-5	C. Except as provided in Sections 316 and 332 and Library, can the state confirm that it imposes tax on all products and services included within each Part II or Part III(B) definition or exempt from tax all products or services within each definition?	Yes			
Section 328	Taxability matrix					
328010		A1. Has the state completed the Library of Definitions portion of the taxability matrix in the downloadable format approved by Governing Board?	Yes			
328020		A2. Has the state completed the Tax Administration Practices portion of the taxability matrix in the downloadable format approved by the Governing Board?	Yes			
328030		B. Does the state provide notice of changes in the taxability matrix as required by the Governing Board?	Yes			
328040		C. Does the state relieve sellers and CSPs from liability to the state and its local jurisdictions for having charged and collected incorrect tax resulting from erroneous data in the Library of Definitions section of the taxability matrix?	Yes			Administrative Notice 2008-29
328060		E. If the state taxes specified digital products, has the state noted such in the Library of Definitions section of the taxability matrix?	NA			
328070		F. If the state has a sales tax holiday, has the state noted the exemption in the Library of Definitions section of the taxability matrix?	NA			
Section 329	Effective date for rate changes					
		Does the state provide that the effective date of rate changes for services covering a period starting before or ending after the statutory effective date is as follows:				
329010		1. For a rate increase, the new rate shall apply to the first billing period starting on or after the effective date?	Yes	W.Va. Code § 11-15B-22(1).		
329020		2. For a rate decrease, new rate shall apply to bills rendered on or after the effective date?	Yes	W.Va. Code § 11-15B-22(2).		
Section 330	Bundled Transactions					

330010	SSTGB RULES 330.1 and 330.2	A. Has the state adopted and does the state utilize the core definition of "bundled transaction" to determine tax treatment?	Yes	W.Va. Code § 11-15B-2(b)(4).		
		C. Can the state confirm that for bundled transactions that include telecommunication service, ancillary service, internet access, or audio or video programming service the following rules apply:				
330020		1. For transactions that include both taxable and nontaxable items, the price attributable to nontaxable items is exempt if the provider can identify the price by reasonable and verifiable standards from its books and records.	Yes			Administrative Notice 2008-27
330030		2. For transactions that include products subject to different tax rates, the total price may be treated as attributable to the products subject to tax at the highest tax rate unless the provider can identify by reasonable and verifiable standards the portion of the price attributable to the products subject to tax at the lower rate from its books and records that are kept in the regular course of business for other purposes, including, but not limited to, non-tax purposes?	Yes			Administrative Notice 2008-27
330040	SSTGB RULE 330.3	D. If the state otherwise has not specifically imposed tax on the retail sales of computer software maintenance contracts, does the state treat software maintenance contracts as provided in this section?	Yes			
Section 331	Relief from certain liability for purchasers					
		A. Does the state provide relief for purchasers from liability for penalty to that state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the following circumstances:				
331010		1. A purchaser's seller or CSP relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	Yes	W.Va. Code § 11-15B-18(a)(1).		
331020		2. A purchaser holding a direct pay permit relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	Yes	W.Va. Code § 11-15B-18(a)(2).		
331030		3. A purchaser relied on erroneous data provided by the state in the taxability matrix completed by the state pursuant to Section 328?	Yes	W.Va. Code § 11-15B-18(a)(3).		
331040		4. A purchaser using databases pursuant to subsections (F), (G), and (H) of Section 305 relied on erroneous data provided by the state on tax rates, boundaries, or taxing jurisdiction assignments?	Yes	W.Va. Code § 11-15B-18(a)(4).		
331050		B. (Except where prohibited by a member state's constitution) Does the state relieve a purchaser from liability for tax and interest to the state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the circumstances described in Section 331 A, provided that, with respect to reliance on the taxability matrix completed by the state pursuant to Section 328, such relief is limited to the state's erroneous classification in the taxability matrix of terms included in the Library of Definitions as "taxable" or "exempt", "included in sales price" or "excluded from sales price" or "included in the definition" or "excluded from the definition".	Yes	W.Va. Code § 11-15B-18(b).		
Section 332	Specified Digital Products					
332010	SSTGB RULES 332.1 and 332.2	A. Does the state include specified digital products, digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property?	No			
332020		D1. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital	N/A			

		books construed to apply only to the end user unless specifically imposed on someone other than the end user?				
332030		D2. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?	N/A			
332040		D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?	N/A			
332050		D4. Does the state's taxability matrix indicate if the state's tax is imposed on a product transferred electronically to a person other than the end user or on a sale with the right of less than permanent use granted by the seller or which is conditioned upon continued payment from the purchaser?	N/A			
332060		G. Is the state's tax treatment of the sale of a digital code the same as the tax treatment of specified digital product or product delivered electronically to which the digital code relates?	N/A			
Section 333	Use of Specified Digital Products	Effective January 1, 2010				
333010		Excluding prewritten computer software, does the state include any product transferred electronically in its definition of tangible personal property?	No	W.Va. Code § 11-15B-2(b)(60).		
Section 334	Prohibited replacement taxes					
334010	SSTGB RULE 334	Does the state have any prohibited replacement taxes?	No			
Section 335	Tax Administration Practices					
335010	No state shall be found out of compliance with the Agreement because the effect of the state's laws, rules, regulations, and policies do not follow each of the tax administration practices adopted by the Governing Board.	Did the state complete the Tax Administration Practices section of the taxability matrix by the first day of the calendar month that is at least 60 days after the date the Governing Board selects a disclosed and/or best practice and submit it to the Executive Director for posting on the Governing Board's website?	Yes			
Section 401	Seller participation					
401010	SSTGB RULE 401.1	A. Does the state participate in the Governing Board's online registration system?	Yes	W.Va. Code § 11-15B-11(a).		
401020		B. Does the state provide that it will not use a seller's registration with the central registration system and collection of taxes in member states in determining whether seller has nexus with state for tax at any time?	Yes	W.Va. Code § 11-15B-12(b).		
Section 402	Amnesty for registration					
402010	CRIC INTERPRETIVE OPINIONS 2006-8 and 2006-9	A.1. Does the state provide amnesty to a seller who registers to pay or collect and remit applicable tax in accordance with Agreement, provided the seller was not so registered in state in 12-month period preceding effective date of state's participation in the Agreement?	Yes	W.Va. Code § 11-15B-13(a)(1).		
402020		A.2. Does the state provide that their amnesty will preclude assessment for tax together with penalty and interest for sales made during the period the seller was not registered in the state, provided registration occurs within 12 months of the effective date of state's participation in the Agreement?	Yes	W.Va. Code § 11-15B-13(a)(2).		
402030		A.3. For states that join the Agreement after the seller has already registered under the Agreement, does the state provide amnesty to those sellers in accordance with A.1. and A.2. above?	NA			WV as an original member signed the agreement 10/05. No seller could register prior to our joining.
402040	CRIC INTERPRETIVE OPINION 2006-2	B. Does the state provide that its amnesty is not available to a seller	Yes	W.Va. Code § 11-15B-13(b)(1).		

		who has received a notice of audit from that state and the audit is not yet resolved, including any related administrative and judicial processes?				
402050	CRIC INTERPRETIVE OPINION 2006-1	C. Does the state provide that its amnesty does not apply to taxes already paid to the state or to taxes already collected by a seller?	Yes	W.Va. Code § 11-15B-13(b)(2).		
402060	CRIC INTERPRETIVE OPINIONS 2006-6, 2006-8 and 2006-9	D. Does the state provide that its amnesty is fully effective, absent fraud or misrepresentation of material fact, as long as the seller continues registration and continues payment of taxes for period of at least 36 months? Did the state toll its statute applicable to asserting a tax liability during 36 month period?	Yes	W.Va. Code § 11-15B-13(c).		
402070		E. Does the state provide that its amnesty is applicable only to taxes due from a seller in its capacity as seller and not in its capacity as a buyer?	Yes	W.Va. Code § 11-15B-13(d).		
Section 403	Method of remittance					
403010		Does the state provide that the seller may select one of the technology models?	Yes			
403020		A. Model 1-seller selects CSP as agent to perform all functions except remit tax on its own purchases?	Yes	W.Va. Code § 11-15B-2(b)(33).		
403030		B. Model 2-seller selects CAS which calculates amount of tax due?	Yes	W.Va. Code § 11-15B-2(b)(34).		
403040		C. Model 3-seller utilizes own proprietary system that has been certified as a CAS?	Yes	W.Va. Code § 11-15B-2(b)(35).		
Section 404	Registration by an agent					
404010		Does the state provide that the seller may be registered by an agent?	Yes	W.Va. Code § 11-15B-11(d).		
404020	This isn't a compliance issue but is something sellers and their agents should know.	Does the state require that the written agent appointments be submitted to the state?	Yes			11-15B-11(d) provides that "[t]he appointment of an agent shall be in writing and submitted to this state IF requested by the Tax Commissioner.
Section 501	Provider and System Certification					
501010	SSTGB RULES 501.1, 501.2, 501.3, 501.4, 501.5, 501.6, 501.7 and 501.8	A. Does state law provide for provider and system certification to aid in the administration of sales and use tax collection?	Yes	W.Va. Code § 11-15B-37(a).		
Section 502	State review and approval of Certified Automated System Software and Certain Liability Relief					
502010		A. Can the state confirm that it reviews software submitted for certification as a CAS under Section 501?	Yes	W.Va. Code § 11-15B-37(a).		
502020		B. Does the state provide liability relief to CSP's and model 2 sellers for reliance on the certification?	Yes	W.Va. Code § 11-15B-37(b).		
502030		C. Does the state provide liability relief to CSP's in the same manner as provided to sellers under Section 317?	Yes	W.Va. Code § 11-15B-37(c).		
502040		E. Does the state allow the CSP or model 2 seller 10 days to correct classification of items found to be in error before holding the CSP or model 2 seller liable?	Yes	W.Va. Code § 11-15B-37(e).		
Section 601	Monetary allowance under Model 1					
601010		A. Does the state provide a monetary allowance to a CSP in Model 1 in accordance with the terms of the contract between the governing board and the CSP?	Yes	W.Va. Code § 11-15B-30(a)(1).		
Section 602	Monetary allowance for Model 2 sellers					
602010	SSTGB RULES 602.1 and 602.2	Does the state provide monetary allowance to Model 2 sellers pursuant to the Governing Board's rules?	Yes	W.Va. Code § 11-15B-30(b)(1).		
		APPENDIX C - LIBRARY OF DEFINITIONS				
		Please verify for each item that the state uses the definition provided by the Agreement. If the item is not				

		applicable in your state, answer "N/A."				
Part I	Administrative definitions					
AD010	SSTB RULE 330.1	Bundled transaction	Yes	W.Va. Code § 11-15B-2(b)(4)		
AD020	SSTGB RULE 327.4 and CRIC INTERPRETIVE OPINION 2015-2	Delivery charges	Yes	W.Va. Code § 11-15B-2(b)(14).		
AD030	SSTGB RULE 327.6 and CRIC INTERPRETIVE OPINIONS 2006-12 and 2008-2	Direct mail	Yes	W.Va. Code § 11-15B-2(b)(16).		
AD040		Lease or rental	Yes	W.Va. Code § 11-15B-2(b)(30)(A)(iv).		
AD050		Purchase price	Yes	W.Va. Code § 11-15B-2(b)(46).		
AD060		Retail sale or Sale at retail	Yes	W.Va. Code § 11-15B-2(b)(48).		
AD070	SSTGB RULES 327.4, 327.7 and 327.9 and AMENDED DEFINITION ON SEPTEMBER 16, 2015 RELATING TO THE EXCLUSION FOR CERTAIN FEDERAL EXCISE TAXES AND FEES	Sales price	Yes	W.Va. Code § 11-15B-2(b)(49).		
AD080		Telecommunications nonrecurring charges	NA			
AD090	CRIC INTERPRETIVE OPINION 2009-1	Tangible personal property	Yes	W.Va. Code § 11-15B-2(b)(60).		
Part II	Product definitions	CLOTHING				
PD010		Clothing	Yes	W.Va. Code § 11-15B-2(b)(6).		
PD020		Clothing accessories or equipment	Yes	W.Va. Code § 11-15B-2(b)(7).		
PD030		Essential clothing	NA			
PD040	CRIC INTERPRETIVE OPINION 2006-5	Fur clothing	Yes	W.Va. Code § 11-15B-2(b)(25).		
PD050		Protective equipment	Yes	W.Va. Code § 11-15B-2(b)(45).		
PD060		Sport or recreational equipment	Yes	W.Va. Code § 11-15B-2(b)(58).		
		COMPUTER RELATED				
PD070		Computer	Yes	W.Va. Code § 11-15B-2(b)(10).		
PD080	CRIC INTERPRETIVE OPINION 2009-1	Computer software	Yes	W.Va. Code § 11-15B-2(b)(11).		
PD090		Delivered electronically	Yes	W.Va. Code § 11-15B-2(b)(13).		
PD100		Electronic	Yes	W.Va. Code § 11-15B-2(b)(19).		
PD110		Load and leave	Yes	W.Va. Code § 11-15B-2(b)(31)		
PD120	SSTGB RULES 309.2 and 309.5 and CRIC INTERPRETIVE OPINION 2009-1	Prewritten computer software	Yes	W.Va. Code § 11-15B-2(b)(42).		
PD130	SSTGB RULES 309.4 and 327.5	Computer software maintenance contract	Yes	W.Va. Code § 11-15B-2(b)(12)		
PD140		Mandatory computer software maintenance contract	Yes	W.Va. Code § 11-15B-2(b)(12)(A).		
PD150		Optional computer software maintenance contract	Yes	W.Va. Code § 11-15B-2(b)(12)(B).		
	SSTB RULE 332.1	DIGITAL PRODUCTS				
PD160		Specified digital products	N/A			
PD170		Digital audio-visual works	N/A			
PD180		Digital audio works	N/A			
PD190		Digital books	N/A			
		FOOD AND FOOD PRODUCTS				
PD200		Alcoholic beverages	Yes	W.Va. Code § 11-15B-2(b)(3).		

PD210		Bottled water	N/A		
PD220	SSTGB RULE 327.8 and APPENDIX N and CRIC INTERPRETIVE OPINIONS 2007-3, 2009-4, 2009-5 and 2013-2	Candy	Yes	W.Va. Code § 11-15B-2(b)(5)	
PD230		Dietary supplement	Yes	W.Va. Code § 11-15B-2(b)(5)	
PD240	CRIC INTERPRETIVE OPINIONS 2010-3 and 2011-1	Food and food ingredients	Yes	W.Va. Code § 11-15B-2(b)(23).	
PD250		Food sold through vending machines	Yes	W.Va. Code § 11-15B-2(b)(24).	
PD260	CRIC INTERPRETIVE OPINIONS 2006-4, 2006-11 AND 2013-3	Prepared food	Yes	W.Va. Code § 11-15B-2(b)(40).	
PD270	CRIC INTERPRETATIVE OPINIONS 2009-2 and 2013-1	Soft drinks	Yes	W.Va. Code § 11-15B-2(b)(57).	
PD280		Tobacco	Yes	W.Va. Code § 11-15B-2(b)(65).	
		HEALTH-CARE			
PD290	CRIC INTERPRETIVE OPINION 2007-1	Drug	Yes	W.Va. Code § 11-15B-2(b)(17).	
PD300	CRIC INTERPRETIVE OPINION 2015-1	Durable medical equipment (effective 1/1/08)	Yes	W.Va. Code § 11-15B-2(b)(18).	
PD305		Feminine Hygiene Products (adopted 5/11/17)	N/A		
PD310		Grooming and hygiene products	Yes	W.Va. Code § 11-15B-2(b)(27).	
PD320		Mobility enhancing equipment	Yes	W.Va. Code § 11-15B-2(b)(32).	
PD330		Over-the-counter-drug	Yes	W.Va. Code § 11-15B-2(b)(37).	
PD340		Prescription	Yes	W.Va. Code § 11-15B-2(b)(41).	
PD350	CRIC INTERPRETIVE OPINION 2015-1	Prosthetic device	Yes	W.Va. Code § 11-15B-2(b)(44).	
	SSTGB RULE 327.2	TELECOMMUNICATIONS			
		The following are Tax Base/Exemption terms:			
PD360		Ancillary services	Yes	W.Va. Code § 11-15B-20(2).	
PD370		Conference bridging service	Yes	W.Va. Code § 11-15B-2b(b)(2)(D).	
PD380		Detailed telecommunications billing service	Yes	W.Va. Code § 11-15B-2b(b)(2)(E).	
PD390		Directory assistance	Yes	W.Va. Code § 11-15B-2b(b)(2)(F).->	
PD400		Vertical service	Yes	W.Va. Code § 11-15B-2b(b)(2)(P).	
PD410		Voice mail service	Yes	W.Va. Code § 11-15B-2b(b)(2)(Q).	
PD420		Telecommunications service	Yes	W.Va. Code § 11-15B-2b(b)(1).	
PD430		800 service	Yes	W.Va. Code § 11-15B-2b(b)(2)(A).	
PD440		900 service	Yes	W.Va. Code § 11-15B-2b(b)(2)(B).	
PD450		Fixed wireless service	Yes	W.Va. Code § 11-15B-2b(b)(2)(G).	
PD460		Mobile wireless service	Yes	W.Va. Code § 11-15B-2b(b)(2)(K).	
PD470	CRIC INTERPRETIVE OPINION 2010-2	Paging service	Yes	W.Va. Code § 11-15B-2b(b)(2)(L).	
PD480	SSTGB RULE 327.2(I)	Prepaid calling service	Yes	W.Va. Code § 11-15B-20-(12).	
PD490	SSTGB INTERPRETIVE OPINION 2015-3	Prepaid wireless calling service	Yes	W.Va. Code § 11-15B-20-(13).	
PD500		Private communications service	Yes	W.Va. Code § 11-15B-20-(14).	

PD510		Value-added non-voice data service	Yes	W.Va. Code § 11-15B-2b(b)(2)(O).		
		The following are Modifiers of Sales Tax Base/Exemption Terms:				
PD520		Coin-operated telephone service	Yes	W.Va. Code § 11-15B-2b(b)(2)(C).		
PD530		International	Yes	W.Va. Code § 11-15B-2b(b)(2)(H).		
PD540		Interstate	Yes	W.Va. Code § 11-15B-2b(b)(2)(I).		
PD550		Intrastate	Yes	W.Va. Code § 11-15B-2b(b)(2)(J).		
PD560		Pay telephone service	Yes	W.Va. Code § 11-15B-2b(b)(2)(M).		
PD570		Residential telecommunications service	Yes	W.Va. Code § 11-15B-2b(b)(2)(N).		
Part III	Sales Tax Holiday Definitions					
HD010		Disaster Preparedness Supply	N/A			
HD020		Disaster Preparedness General Supply	N/A			
HD030		Disaster Preparedness Safety Supply	N/A			
HD040		Disaster Preparedness Food-Related Supply	N/A			
HD050		Disaster Preparedness Fastening Supply	N/A			
HD060		Eligible property	Yes	W.Va. Code § 11-15B-2(b)(20).		
HD070		Energy Star qualified product	Yes	W.Va. Code § 11-15B-2(b)(21).		
HD080		Layaway sale	Yes	W.Va. Code § 11-15B-2(b)(29).		
HD090		Rain check	No			
HD100	CRIC INTERPRETIVE OPINION 2011-2	School supply	Yes	W.Va. Code § 11-15B-2(b)(54).		
HD110		School art supply	Yes	W.Va. Code § 11-15B-2(b)(51).		
HD120		School instructional material	Yes	W.Va. Code § 11-15B-2(b)(52).		
HD130		School computer supply	Yes	W.Va. Code § 11-15B-2(b)(53).		
HD140		WaterSense products	N/A			