



## USE TAX FOR YOUR BUSINESS

*The purpose of this publication is to provide information regarding reporting and remitting state and municipal use tax for businesses. This publication provides general information. It is not a substitute for tax laws or regulations.*

### GENERAL INFORMATION

- West Virginia’s use tax is a 6% tax on the use of tangible personal property or services in West Virginia where West Virginia sales tax has not been paid.
- An additional municipal tax may also apply.
- All West Virginia sales tax exemptions equally apply to the use tax. There is no use tax applied to items that would be exempt from sales tax if purchased in West Virginia.
- These exemptions also apply for municipal use tax.
- For a list of municipalities, effective dates and rates, visit our website at:

<https://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx>

### TYPES OF BUSINESSES LIABLE FOR USE TAX

- This list provides examples of the types of businesses liable for use tax and is not intended to be all inclusive.
  - Banks (most items)
  - Contract Miners (most items not directly used or consumed in manufacturing production)
  - Contractors (most items)
  - Hospitals (most items)
  - Manufacturers (most items not directly used or consumed in manufacturing production)
  - Professionals (most items)
  - Real Estate Management Companies (most items)
  - Retailers (most items not resold)
  - Service Providers (most items not resold)
  - Wholesalers (most items not resold)

#### EXAMPLES:

A retailer buys a cash register for use in West Virginia from an Illinois business supply vendor who fails to collect the West Virginia sales or use tax. The West Virginia retailer is liable for the use tax and must remit the use tax directly to the State.

A manufacturer pays a management consultant to analyze a West Virginia facility. The consultant fails to collect West Virginia sales or use tax. The manufacturer is liable for the use tax and must remit the use tax directly to the State.

An Ohio contractor brings building supplies from Ohio that have not been subject to any states’ sales or use tax into West Virginia for a capital improvement job. The contractor is liable for West Virginia use tax and must remit the tax directly to the State.

A West Virginia corporation hires a Maryland CPA firm to conduct an audit of its records. The fee paid to the CPA firm is exempt from the West Virginia tax regardless of where the work is performed because the professional service of a CPA is exempt from both the sales and the use tax.

### REPORTING AND REMITTING

- Businesses who make taxable purchases from suppliers (including out-of-state suppliers) who do not collect West Virginia sales or use tax must pay the use tax directly to the West Virginia State Tax Department. The use tax must be paid on a sales and use tax return ([Form WV/CST-200CU](#)) and is due on or before the 20th day of the month following the ending of the filing period. The use tax rate is the same as the sales tax rate.

- Schedule U and copies of invoices must be included with any amended CST-200CU return with a reduction of use tax liability.

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**ASSISTANCE AND  
ADDITIONAL  
INFORMATION**

- For assistance or additional information, you may call a Taxpayer Service Representative at:

**1-800-WVA-TAXS  
(1-800-982-8297)**

Or visit our website at:

[www.tax.wv.gov](http://www.tax.wv.gov)

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

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