



SALES AND USE TAX FOR RADIO AND TELEVISION BROADCASTERS

This publication provides general information. It is not a substitute for tax laws or regulations.

GENERAL INFORMATION

- The West Virginia sales and use tax laws and regulations contain special provisions which affect the tax responsibilities of radio and television broadcasters.
- All sales of property and services are presumed to be subject to the sales and use tax and broadcasters should collect the tax on their sales unless a specific exemption applies to the transaction. Broadcasters are required to maintain sufficient documentation and records to substantiate their exempt sales.
- An additional municipal sales or use tax not greater than one percent may also apply if you are located within the boundaries of a municipality that imposes a municipal sales and use tax. For a list of municipalities, effective dates and rates, visit our website at:

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

TAXABLE SALES

- Radio and television broadcasters that make sales of their own products or services in West Virginia must collect the West Virginia sales tax or obtain a properly executed Certificate of Exemption ([Form F0003](#)) or direct pay permit from their customers.
- The sales and use tax laws contain a “per se” exemption for sales of radio and television broadcasting time. Broadcasters must maintain records indicating that the appropriate charges are exempt. However, sales of advertising services and materials (including artwork, layout, writing, scripting, directing and recording broadcast announcements) that are not performed in conjunction with the sale of broadcasting time are generally taxable.
- This exemption does not extend to other sales and services by broadcasters. For instance, broadcasters must generally collect tax on sales of products directly to consumers; sales of audio and video media; rental of recording studios; providing actors, technicians or props, and providing order acceptance, recordkeeping and similar services.

OUT-OF-STATE BROADCASTERS

- Broadcasters located outside West Virginia that have representatives who visit the State to solicit sales, service accounts or engage in any other type of business activity or that have any other physical contact with the State, are required by law to register with the West Virginia State Tax Department and collect the West Virginia sales tax on their taxable sales to West Virginia customers.
- Broadcasters located outside West Virginia who have absolutely no physical contact within the State should register with the West Virginia State Tax Department to collect the West Virginia sales tax on their taxable sales to West Virginia customers when one of the following thresholds is met:
 - During the calendar year, the remote seller has gross receipts in excess of \$100,000 from sales of tangible personal property or services delivered in West Virginia, OR,
 - During the calendar, the remote seller has 200 or more transactions for sales of tangible personal property or services delivered in West Virginia.
- See [TSD-406A](#) for additional information for remote sellers.

AGENCY RELATIONSHIPS

- When a broadcaster enters into an agreement with an out-of-state advertising client to accept orders on behalf of the client, the broadcaster establishes an agency relationship with the advertiser. This agency relationship is sufficient contact with the State to subject the out-of-state advertiser to West Virginia’s sales and use tax collection requirements.

PURCHASES BY BROADCASTERS

- Purchases by broadcasters for direct use and consumption in their communications activities are exempt from sales and use taxes. Purchases that are not for direct use and consumption in the communication activity are subject to the tax. See [TSD-358](#) for more information regarding direct use.

USE TAX

- Broadcasters 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.
- Broadcasters who make exempt purchases for direct use or consumption in their communications activities and subsequently use these items in a taxable manner must also report and pay use tax on these purchases.
- Broadcasters who have not established a sales and use tax account with the West Virginia State Tax Department should contact the Department immediately to establish the proper account. When a sales and use tax account is established, the Tax Department will automatically provide a sales and use tax form to the business prior to the due date of the return.

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

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

taxhelp@wv.gov