



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

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Joe Manchin III
Governor

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Craig A. Griffith
State Tax Commissioner

SPECIAL NOTICE 2010-22
FLOOD VICTIMS GRANTED RELIEF FROM CONSUMER SALES
AND SERVICE TAX AND USE TAX

OFFICE OF THE
SECRETARY OF STATE

The purpose of this notice is to explain and clarify the application of Executive Orders 4-10 and 7-10 that were signed by Governor Joe Manchin. These orders exempt the purchase of mobile homes, house trailers, modular homes, similar units and the service of installation of such units for the time periods specified and the purchase of containerized potable water, cleaning supplies and flood relief supplies. The exemptions apply in the counties specified below for the dates specified. However, these orders **do not** exempt the \$20.00 West Virginia Affordable Housing Trust Fund fee on purchases of mobile homes and similar units.

There are two categories of exemption from the consumers sales and service tax and use tax for flood relief:

- (1) An exemption for purchases of building supplies and materials used or consumed in the repair, restoration, reconstruction or replacement of structures damaged by flooding, and for purchases of mobile homes, house trailers, modular homes, similar units and related installation services purchased for installation in the counties specified below.
- (2) An exemption for containerized potable water, cleaning supplies and flood relief supplies purchased in the specified counties.

COUNTIES & TIME PERIODS FOR WHICH EXEMPTIONS APPLY	
County	Time period
Logan, McDowell, Mingo, and Wyoming County	From June 25, 2010 to August 13, 2010
Lewis County	From July 7, 2010 to August 13, 2010

Building Materials And Supplies -- This exemption applies to purchases of building construction materials and supplies used or consumed in the repair, restoration, reconstruction or replacement of structures damaged by flooding.

Examples of building materials and supplies that may be purchased tax exempt include, but are not limited to the following.

EXEMPTION APPLIES TO BUILDING MATERIALS & SUPPLIES USED IN REPAIR, RECONSTRUCTION OR REPLACEMENT OF FLOOD DAMAGED STRUCTURES	
Bathtubs	Lumber
Brick	Paint
Cement block	Plumbing supplies and fixtures
Central heating or central air conditioning units and ductwork	Plywood
Circuit breakers and circuit breaker panels	Roofing
Decking	Siding
Doors, interior and exterior	Sump pump
Electrical wall switches, electrical receptacles and fuse boxes	Wall board
Electric wiring	Wall paneling
Floor coverings, including wall-to-wall carpeting	Wallpaper
Hot water heaters	Well pumps, related pressure switches and water supply tanks
Insulation	Windows
Kitchen cabinets and counters	Other building materials and supplies used or consumed in the repair, reconstruction or replacement of flood damaged structures
Nails and screws	

The exemptions allowed by Executive Orders 4-10 and 7-10 do not apply to the replacement or repair of tangible personal property that, although destroyed, is not classified as a permanent fixture to the structure. The exemption does not apply to non-essential or luxury items or to typical household appliances.

EXEMPTION DOES <u>NOT</u> APPLY TO:	
Backhoes	Public service radio scanners or any other radio
Boats	All terrain vehicles
Bulldozers	Power washers
Clothes dryers	Endloaders
Computers	Floor fans
Cooking utensils, pots and pans	Skip loaders
Dish washers (whether or not built-in)	Excavators
Draperies	Welders
Food	Chain saws
Freezers	Hot tubs or components thereof
Furniture	Lawnmowers
Guns	Microwave ovens (whether or not built-in)
Hand tools other than those allowed in the flood relief supplies list set forth below	Power tools
Motor vehicles, including motorcycles, four wheel drive vehicles, two wheel drive vehicles and any other motor driven vehicle	Refrigerators (whether or not built-in)
Bicycles	Stoves (whether or not built-in)
AM, FM, or shortwave, receivers or transmitters	Swimming pools or components thereof
Walkie talkies	Tangible personal property used in carrying on a business* -- See notation below.
	Television satellite dishes
	Televisions
	Washing machines

* *Notation* -- Purchases of tangible personal property used in carrying on a business are taxable unless the purchase is exempt under a provision of law other than Executive Orders 4-10 and 7-10. For example: Purchases of some business inventory items may be subject to the purchase for resale exemption of W. Va. Code §11-15-9(a)(9).

Potable Containerized Water – Purchases of potable water in the specified counties are exempt. Purchases of other drinks and beverages are not exempt.

POTABLE CONTAINERIZED WATER	
EXEMPTION APPLIES TO POTABLE CONTAINERIZED WATER	EXEMPTION DOES <u>NOT</u> APPLY TO:
Bottled potable water Potable water sold in any size container, jug, bottle, tank or drum.	Beer Any alcoholic beverage "Near beer" Soft drinks Milk Buttermilk Fruit juice Vegetable juice Any flavored beverage Any carbonated beverage Any beverage other than water.

Cleaning Supplies And Flood Relief Items --The following list is an exclusive list of exempt cleaning supplies and flood relief supplies to which the exemption applies.

EXEMPTION APPLIES TO, AND IS LIMITED TO THE FOLLOWING CLEANING SUPPLIES AND FLOOD RELIEF ITEMS:	
Cleaning supplies	Other supplies for flood relief
Abrasive and Non Abrasive Cleaners	Brooms
Air Fresheners	Dustpans
Bleach	Wet & dry Mops
Disinfectants	Mop Buckets
Dishwasher detergents, soaps and Additives	Wet Floor Signs
Dish Soap	Rubber, vinyl and similar Chemical Resistant
Floor Polish	Gloves
Floor Wax	Scouring Pads
Glass Cleaner	Scrub Brushes
Hand and Bath soap	Sponges
Hand sanitizer	Toilet Brushes
Laundry Additives	Dish Mops
Laundry Soap	Dish cloths
Laundry Stain Remover	Paper towels
Leather Cleaner and Conditioner	Towels
Marble Fiberglass and Countertop Cleaners	Garbage bags
Metal Cleaners & Polish	Trash cans
Mildicide	Rolls of heavy plastic, sheet plastic and tarpaulins
Mold, Mildew, Rust & Lime Cleaners	Duct tape
Mopping Solution	Garden hoses and nozzles
Multi-Purpose & All-Purpose Cleaners	Work gloves
Oven Cleaner	Disposable Tyvek and similar overalls & protective clothing
Rust & Stain Remover	Face masks with breathing filters
Soft Scrubbing Cleaner	Rubber boots
Shampoo	Spray canisters and backpack sprayers for applying mildicide and disinfectants
Stone Cleaner	Shovels
Toilet Bowl Cleaners	Rakes
Tub & Tile Cleaners	Hoes
Upholstery Spot Remover	Mattocks
Wood Polish	Pulaski Tools
	floor squeegees
	floor scrapers
	snow shovels which can be used as a substitute for a floor scraper
	Buckets
	Sheets of plywood (for temporary walkways, and staging areas for debris cleanup)
	Camping type portable toilets

The exemption for purchases of mobile homes may be asserted by a person who has been rendered homeless by the flooding. The mobile home exemption is also available for a contractor or other person purchasing a mobile home for or on behalf of a person rendered homeless by the flooding.

The exemption for purchases of building materials may be asserted by the property owner who suffered flood related damage or by a contractor or other person making purchases on behalf of the property owner.

The contractor may only assert the exemption for allowable building construction materials and supplies that are purchased for direct and immediate use and consumption in the construction of the residential property or commercial structure to which the exemption certificate applies.

The contractor may only assert the exemption in relation to construction of qualified structures located within the State of West Virginia.

How to make tax exempt purchases.

Building Materials And Supplies Mobile Homes, House Trailers, Modular Homes, Similar Units -- A person seeking to make exempt purchases of a mobile home or similar housing unit or of building materials and supplies should file a West Virginia Consumers Sales and Service Tax and Use Tax Flood Exemption Certificate, and must attach a verification document to the completed exemption certificate. In the case of mobile home purchases, the purchaser must attach a copy of the FEMA Housing Assistance Letter addressed to the person that was rendered homeless by the flooding. In the case of purchases of building materials and supplies, the purchaser must attach a copy of the FEMA Housing Assistance Letter or a copy of proof of settlement of an insurance claim for flood damage or an insurance adjuster's record of damage inspection.

The Flood Exemption Certificate is available at the Taxpayer Services Division of the West Virginia State Tax Department, 1206 Quarrier Street, Charleston, West Virginia, all West Virginia State Tax Department field offices, local Disaster Recovery Locations, county courthouses and municipal buildings in the flood areas, at many local hardware and home supply stores and at the offices of many mobile home dealers in or near the flood areas.

Potable Containerized Water, And Allowable Cleaning Supplies And Flood Relief Supplies -- A purchaser is not required to provide an exemption certificate, material purchase certificate, or direct pay permit for purchases of potable containerized water, cleaning supplies, or other supplies for flood relief purchased in **Logan, McDowell, Mingo, Wyoming County** from **June 25 to August 13, 2010**. And in **Lewis County** from **July 7 to August 13, 2010**. Any purchases made after August 13, 2010 are taxable.

See Legislative Rule 110-15I and emergency rule 110-15J of the Code of State Rules for further detail on these exemptions. If you have any questions, please contact:

West Virginia State Tax Department
Taxpayer Services Division
Post Office Box 3784
Charleston, West Virginia 25337-3784
Telephone: (304) 558-3333 or
Toll Free 1-800-WVA-TAXS (1-800-982-8297)

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