



This publication provides general information and is not meant to be a substitute for tax laws or regulations.

WHAT ARE STREAMING SERVICES?

A streaming service provider is generally a supplier of entertainment (music, movies, video games, etc.) or other content delivered electronically, usually by an internet, satellite or cable connection to the user's computer, television, mobile device, or any other device that can be used to access the content. Streaming services are different than the sales of digital products. A digital product is a specific, identifiable item. For example, a consumer may buy or rent a movie at a specified price for the download and will then have bought or leased the digital product. This publication does not cover sales of digital products, only the sales of streaming services.

When a consumer purchases streaming services, the consumer has generally bought access to curated entertainment content in the streaming service's catalog, but has not bought a right to any one specific digital product.

STREAMING SERVICES ARE SUBJECT TO SALES AND USE TAX

- All sales of streaming services in West Virginia are subject to sales and use tax unless there is a specific exception or exemption outlined under West Virginia law.
- **There is no sales tax exemption** regarding the provision of streaming services in West Virginia. Accordingly, streaming services are subject to the West Virginia Consumer Sales and Service Tax and Use Tax.
- An additional municipal sales or use tax not greater than one percent (1%) may also apply if the sale is sourced to a municipality that imposes a municipal sales and use tax. For a list of municipalities, effective dates, and rates, visit our [Sales and Use Tax webpage](#).
- If the streaming service provider does not have a physical presence in West Virginia and is an out-of-state remote seller, please refer to [TSD-406A](#) for additional guidance.

For more information, you can:

- **Call** a Taxpayer Services Representative at (304)558-3333 or toll-free at (800) 982-8297
- **Email** taxhelp@wv.gov
- **Go Online** to tax.wv.gov