



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

FILED

2016 APR 18 P 1:21

ADMINISTRATIVE NOTICE 2016-17

ADMINISTRATION OF WEST VIRGINIA TAX LAW
WITH REFERENCE TO TERMINATION OF THE BEHAVIORAL HEALTH
SEVERANCE AND BUSINESS PRIVILEGE TAX AND
CHANGE OF THE TAX BASE OF THE EXEMPTION FROM CONSUMERS SALES
AND SERVICE TAX FOR DURABLE MEDICAL EQUIPMENT

OFFICE WEST VIRGINIA
SECRETARY OF STATE

Effective on July 1, 2016, the Behavioral Health Severance and Business Privilege Tax, imposed by W. VA. CODE §11-13A-3 (2002), will be terminated. This means that any taxpayer who is subject to this tax will no longer be required to remit returns and submit payment for any period after July 1, 2016. For periods prior to July 1, 2016, this tax must be paid and reported, even when the payment and return are due after July 1, 2016. Please note that all year-end returns and payments for this tax are due by July 31, 2016.

Also effective on July 1, 2016, the exemption from Consumers Sales and Service Tax set forth by W. VA. CODE § 11-15-9i (2011) for health care providers who purchase durable medical equipment to be dispensed upon prescription and intended for use in the diagnosis, cure, mitigation, treatment or prevention of injury or disease, will no longer be available to health care providers. Between July 1, 2016, and June 30, 2018, this exemption will be available to only individuals when the durable medical equipment is used:

1. Exclusively by the purchaser or another individual;
2. Predominantly in his or her home environment.

After July 1, 2018, this exemption will once again be available to both home users and health care providers. The exemption for durable medical equipment is available without the necessity of an exemption certificate, direct pay permit, or refund or credit request.

Please consult the State Tax Department's website, located at <http://tax.wv.gov>, for additional information.

Notice of this determination will be filed in the West Virginia Register.

Issued: April 15, 2016


Mark W. Matkovich
State Tax Commissioner