

State Name: WEST VIRGINIA

Completed by: Dana K Angell

	Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.)	Included in Prepared Food	Excluded from Prepared Food	Statute/Rule Cite/Comment
41025	<ul style="list-style-type: none"> ➤ Meat or seafood products sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item 		X	W.Va. Code §11-15B-2(b)(40)(B).
41040	<ul style="list-style-type: none"> ➤ Food sold without eating utensils provided by the seller that ordinarily requires cooking (as opposed to just reheating) by the consumer prior to consumption 		X	W.Va. Code §11-15B-2(b)(40)(B).