

WEST VIRGINIA STATE TAX DEPARTMENT

Administrative Notice 2004-19

SUBJECT: **Sales Tax Holiday:** August 6 - 8, 2004 - allowing consumers to purchase certain "back to school" products without paying West Virginia Consumers and Sales and Use taxes

The 2004 West Virginia "back to school" sales tax holiday will be held Friday, Saturday and Sunday August 6-8. During this period, consumers may purchase without paying West Virginia consumers sales and use taxes clothing and footwear designed to be worn on or about the human body and the sale of school supplies, such as pens, pencils, binders, notebooks, reference books, book bags, lunch boxes, computers, computer accessories and calculators, when:

1. The sales price of the article of clothing or school supply, except for a computer or computer accessory, is less than one hundred dollars (\$100);
2. The sales price of a computer is less than seven hundred fifty dollars (\$750) after credit for any manufacturer's rebate; or
3. The sales price of the computer accessory is less than one hundred dollars (\$100) after credit for any manufacturer's rebate; and

The holiday does not apply to purchases of:

1. Any special clothing or footwear that is primarily designed for athletic activity or protective use and that is not normally worn except when used for the athletic activity or protective use for which it is designed;
2. Accessories, including jewelry, handbags, luggage, umbrellas, wallets, watches and similar items carried on or about the human body, without regard to whether worn on the body in a manner characteristic of clothing;
3. Furniture; and
4. Tangible personal property for use in a trade or business.

Additionally, the holiday does not apply to the lease or rental of rental of clothing, footwear or school supplies, including but not limited to computers and computer accessories.

Administrative rules for the 2004 "back to school" sales tax holiday are currently being drafted. The proposed rules will then be filed in the West Virginia State Register for a thirty-day public comment period. The final rule and additional information on exempt and taxable items will be posted on-line at www.state.wv.us/taxdiv/ prior to the sales tax holiday.

Issued: April 30, 2004

Rebecca Melton Craig
State Tax Commissioner
West Virginia State Tax Department