



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

- Any retailer/dealer who installs wall to wall carpeting, certain household appliances, drapery rods, window shades, venetian blinds, canvas awnings, mobile homes and other products that are sold from the retailer's inventory must collect and remit state sales and use tax on not only the sale of the product, but also any labor and material charges when the installation of the product is incidental to the sale of the product.
- An additional municipal sales and use tax of 1% may apply. For a list of municipalities, effective dates and rates, visit our website at: <https://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx>.
- The incidental installation rule applies to transactions that meet all three of the following conditions:
  - 1) The product is sold by a retail dealer who maintains an inventory of the product or similar products;
  - 2) The product is installed by the retail dealer or the retailer's agent; **and**
  - 3) The installation is incidental to the sale of the product.
- In determining whether the installation of the product is considered "incidental," a retail/dealer must first determine whether the product is one of the following types of items:
  - ⇒ Wall to wall carpeting
  - ⇒ Window air conditioning units
  - ⇒ Clothes washing machines or dryers
  - ⇒ Drapery rods
  - ⇒ Venetian blinds
  - ⇒ Dishwashers
  - ⇒ Other household appliances
  - ⇒ Window shades
  - ⇒ Canvas awnings
  - ⇒ Mobile homes (See [TSD 315](#))

If the product is listed above, the installation of that product is deemed to be "incidental." If a product is not listed, determination of whether installation of the product is "incidental" will be made on a case-by-case basis upon application to the Tax Division.

- Any retailer who makes incidental installation of products as discussed above is not required to pay sales or use tax when the retailer acquires any product or materials to be installed, if the retailer properly asserts the purchase for resale exemption with an exemption certificate. However, the retailer must collect sales tax from his or her customer on the resale of the product and any labor and material charges for the installation of the product.
- The incidental Installation rule applies to retail dealers who install the product they sell and does not apply to contractors, who are not retail dealers and do not normally maintain an inventory of these types of products. For information concerning the application of sales tax to contracting activities please see [Publication TSD-310](#).

**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](mailto:taxhelp@wv.gov)
- **Go Online** to [tax.wv.gov](http://tax.wv.gov)