



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

General Information

The West Virginia Sales and Use Tax is a 6% tax on the use of tangible personal property or services in West Virginia where West Virginia sales tax has not been paid. There is no use tax applied to items that would be exempt from sales tax if purchased in West Virginia with a properly executed Certificate of Exemption ([Form F0003](#)). These exemptions also apply for municipal use tax.

An additional use tax not greater than one percent may also apply if you are located within the boundaries of a municipality that imposes a municipal use tax.
For a list of municipalities, effective dates and rates, visit our website tax.wv.gov

The following provides examples of the types of businesses liable for use tax and is not intended to be all inclusive:

- Banks (most items)
- Contract Miners (most items not directly used or consumed in manufacturing production)
- Contractors (most items)
- Hospitals (most items)
- Manufacturers (most items not directly used or consumed in manufacturing production)
- Professionals (most items)
- Real Estate Management Companies (most items)
- Retailers (most items not resold)
- Service Providers (most items not resold)
- Wholesalers (most items not resold)

Businesses who make taxable purchases from suppliers (including out-of-state suppliers) who do not collect West Virginia sales or use tax must pay the use tax directly to the West Virginia Tax Division. The use tax must be paid on a sales and use tax return ([Form WV/CST-200CU](#)) and is due on or before the 20th day of the month following the end of the filing period. The use tax rate is the same as the sales tax rate. [Schedule U](#) and copies of invoices must be included with any amended [CST-200CU](#) return claiming a reduction of use tax liability.

To file your return or make payments, visit our online portal at MyTaxes.WVTax.Gov.

Businesses who make purchases from out-of-state suppliers should note that on their CST-200CU in order to get a credit on their return, limited by the 6% WV use tax.

For more help on how to file your CST-200CU, visit tax.wv.gov and search for our [West Virginia Sales and Use Tax Return Instructions](#).

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