



Sales and Use Tax for Broadcast Media and Artist Services

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

Radio & Television Broadcasters

All sales of property and services are presumed to be subject to West Virginia Sales and Use Tax and broadcasters should collect the tax on their sales unless a specific exemption applies to the transaction. Broadcasters are required to maintain sufficient documentation and records to substantiate their exempt sales.

An additional municipal sales or use tax not greater than one percent may also apply if you are located within the boundaries of a municipality that imposes a municipal sales and use tax.

For a list of municipalities, effective dates and rates, visit our website tax.wv.gov

Radio and television broadcasters that make sales of their own products or services in West Virginia must collect the West Virginia sales tax or obtain a properly executed Certificate of Exemption ([Form F0003](#)) or direct pay permit from their customers. The sales and use tax laws contain a “per se” exemption for sales of radio and television broadcasting time. Broadcasters must maintain records indicating that the appropriate charges are exempt. However, sales of advertising services and materials (including artwork, layout, writing, scripting, directing and recording broadcast announcements) that are not performed in conjunction with the sale of broadcasting time are generally taxable. This exemption does not extend to other sales and services by broadcasters. For instance, broadcasters must generally collect tax on sales of products directly to consumers; sales of audio and video media; rental of recording studios; providing actors, technicians or props, and providing order acceptance, recordkeeping and similar services.

Out-of-State Broadcasters

Broadcasters located outside West Virginia that have representatives who visit the State to solicit sales, service accounts or engage in any other type of business activity or that have any other physical contact with the State, are required by law to [register](#) with the West Virginia Tax Division and collect the West Virginia sales tax on their taxable sales to West Virginia customers.

Broadcasters located outside West Virginia who have absolutely no physical contact within the State should [register](#) with the West Virginia Tax Division to collect the West Virginia sales tax on their taxable sales to West Virginia customers when one of the following thresholds is met:

- During the calendar year, the remote seller has gross receipts in excess of \$100,000 from sales of tangible personal property or services delivered in West Virginia; OR
- During the calendar year, the remote seller has 200 or more transactions for sales of tangible personal property or services delivered in West Virginia.

Purchases by broadcasters for direct use and consumption in their communications activities are exempt from sales and use taxes. Purchases that are not for direct use and consumption in the communication activity are subject to the tax. See [TSD-358](#) for more information regarding direct use.

Broadcasters 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 along with the [WV/CST-200CU](#) return. The [WV/CST-200CU](#) is due on or before the 20th day of the month following the ending of the filing period.

Broadcasters who make exempt purchases for direct use or consumption in their communications activities and subsequently use these items in a taxable manner must also [register](#) to report and pay use tax on these purchases.

See [Administrative Notice 2018-18](#) for more information regarding remote sellers

The [Business for West Virginia Website](#) is your online portal to state business services in West Virginia.

Artist Services or Performing Artists

The sale of artistic services or performances made pursuant to a contract with an owner or operator of an establishment in this State is exempt from sales tax when the amount paid by the owner or operator for the artistic service or performance does not exceed \$3,000.00. This exemption also applies to artistic performances contracted by private social gatherings, weddings and other private parties, again, so long as the amount paid for the artistic performance does not exceed \$3,000.00. However, the sale of tickets to see or hear the artistic performance is not exempt from the sales tax. The only artistic services and performances eligible for the sales tax exemption are: stage plays, musical performances, poetry recitations and other readings, dance presentations, circuses and other similar presentations. The sales tax exemption does not apply to other artistic services such as painting, photography, sculpture, filmmaking and other crafts even if those services are performed in front of an audience.

Further, an exemption may NOT be claimed for the following:

- The showing of a film or moving picture
- Gallery presentations of sculptural or pictorial art
- Nude dancers or strip show presentations
- Video games and video arcades
- Carnival rides
- Airshows
- Radio or television shows; and
- Any other audio or video taped presentations

Karaoke service providers and disc jockeys are not eligible for the sales tax exemption as those services primarily entail the presentation of audiotaped material. However, if an artistic service or performance that otherwise would be considered exempt contains a small element of non-exempt activity, the artistic performance will still be considered exempt from sales tax. For example, a stage play or a dance presentation that uses audiotaped music will still be considered an artistic service or performance that is eligible for the exemption.

Instead of paying the sales tax on the purchase of artistic services or performances and then filing a claim for a refund, a person having a right to claim this exemption may execute a Certificate of Exemption ([Form F0003](#)) and deliver it to the vendor of the artist service or performance.

Sales of music instructional services by a music teacher are exempt from sales tax. However, other types of lessons are not exempt. For example, sales of art lessons, acting lessons, and dance lessons are subject to sales tax.

Artistic services and performances are performed in front of an audience and are defined as those services and performances that involve the conscious use of creative power, imagination and skill in the creation of aesthetic experience for an audience present and in attendance.

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