



TAXABILITY OF SALES MADE BY CERTAIN OUT-OF-STATE REMOTE SELLERS

This publication provides general information regarding sales of tangible personal property and service by certain remote sellers. It is not a substitute for tax laws or regulations.

GENERAL INFORMATION

- This publication does not apply to out-of-state sellers who have a physical presence in West Virginia or to out-of-state sellers who are voluntarily collecting West Virginia State and municipal sales and use taxes.
- This publication applies to remote sellers who during calendar year 2018 have gross receipts in excess of \$100,000 from sales of tangible personal property and/or services delivered in West Virginia, OR, during calendar year 2018, have 200 or more transactions for sales of tangible personal property and/or services delivered in West Virginia.
 - These numbers are based on total transactions with West Virginia destinations regardless of whether the transaction is subject to or exempt from sales and use tax.
 - When one of these thresholds is first satisfied during calendar year 2019, the remote seller is required to register and collect West Virginia State and municipal sales and use taxes on all sales made after the date on which one of these thresholds is first satisfied.

EFFECTIVE DATE

- Beginning January 1, 2019, these remote sellers are required to collect and remit West Virginia State and municipal sales and use taxes on sales made on and after January 1, 2019.
 - The State sales and use tax rate is 6% of the sale price.
 - The municipal sales and use tax rate is generally 1% of the sales price. However, two municipalities currently impose tax at a rate of 0.5%. Currently, 44 of West Virginia's 231 municipalities impose sales and use taxes. A list of these municipalities and the rates of tax imposed is found at our webpage.

REGISTRATION

- Out-of-State Remote Sellers may register to collect West Virginia State and municipal sales and use taxes by registering with the Streamline Sales Tax Governing Board, Inc. or by registering at the State Tax Department's webpage.

REPORTING

- In general, tax returns and tax payments are due on the 20th day of the calendar month following the close of the reporting period.
- Sales are sourced to the location where the purchaser takes delivery of the tangible personal property or the results of the taxable service.

ASSISTANCE AND ADDITIONAL INFORMATION

- For assistance or additional information, you may call a Taxpayer Service Representative at:

**1-800-WVA-TAXS
(1-800-982-8297)**

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

taxhelp@wv.gov