



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

West Virginia Sales and Use Tax is imposed on sales of tangible personal property and selected services sold or used in West Virginia. “Services” or “Selected Services” refer to all nonprofessional activities engaged in for other persons for a consideration, but shall not include contracting, personal services or the services rendered by an employee to his employer or any service rendered for resale. Absent a statutory exemption or exception, services are subject to the West Virginia Sales and Use Tax.

“Lobbyists” are persons who, through communication with a government officer or employee, promote, advocate, oppose or otherwise attempt to influence:

- The passage, defeat, executive approval or veto of any legislation which may be considered by the legislature; or
- The adoption or rejection of any rule, regulation, legislative rule, standard, rate, fee or other delegated legislative or quasi-legislative action to be taken or withheld by any Executive Department.

With two possible exceptions, the compensation paid to lobbyists for their services is subject to the Sales Tax in West Virginia. The two possible exceptions that would allow lobbyist services to be exempted from the Sales Tax are as follows:

1. The compensation associated with lobbying is in the form of wages paid by an employer to an employee for services rendered on direct behalf of the employer.
2. A licensed attorney provides their professional legal services to a specific client, including legislative drafting, or written analysis of legislation, rules or regulations for consideration.

**Lobbying is not a professional service and is not exempt or excepted from tax. Lobbyists are required to collect and remit the West Virginia Sales and Use Tax on their gross compensation or proceeds for their lobbying services.** Gross compensation or proceeds means and includes the amount received in money, credits, property or other consideration, without any deduction for expenses, cost of property sold or distributed, or any other expenses whatsoever. This gross amount also includes reimbursements paid to the lobbyist by the lobbyist’s clients for expenses without regard to whether such expenses or reimbursements are separately billed.

Sales of professional services, personal services and services provided by corporations subject to regulation by the Public Service Commission are excepted from tax. See [W. Va. Code §11-15-8](#).

Employees engaged in lobbying for an employer in exchange for wage and salary compensation are not required to collect the Sales and Use Tax. However, the employer may be required to collect the tax from the employer’s client.

**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)