



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

One of the following two general sourcing rules will apply to most florist transactions.

**Rule 1.** When the sale is completed at the store, the sales transaction is sourced to the location of the store. The sale is completed when the customer leaves the store carrying the item purchased.

**Rule 2.** When the sale is not completed at the store, the sales tax of the transaction is sourced to the location where the customer, or the customer's agent or beneficiary, takes delivery of the item purchased.

**General destination sourcing rules apply to sales by florists, whether the florist sells cut flowers, floral arrangements, or other tangible personal property.**

### In-State Sales by West Virginia Florists

When the sales transaction is completed at the local floral shop, the florist collects the 6% WV sales tax and any applicable [municipal sales tax](#) from the customer. When the sales transaction is not completed at the local floral shop because the item(s) purchased must be delivered to the location in West Virginia specified by the customer, the florist responsible for the purchase must collect from its customer the 6% WV sales and any municipal sales tax applicable to the location where delivery occurs. The taxes collected are remitted to the Tax Commissioner and the municipal sales taxes collected are reported on Schedule M of the [WV CST-200CU](#).

### Out-of-State Sales by West Virginia Florists

A West Virginia florist may sell flowers for delivery to a location outside West Virginia. The delivery may occur in one of two ways. First, the florist may belong to a floral association network, and delivery to the customer's intended recipient will be made by a florist who is also a member of the floral association network. Second, the florist may use the telephone or the internet to contact a florist located in another state to fill the order. Except when delivery is in West Virginia, the florist will not charge and collect West Virginia state and municipal sales taxes from the florist's customer. (The florist may be required to collect state and local sales taxes imposed by the jurisdiction in which the flowers are delivered.)

### Sales by Out-of-State Florists With West Virginia Delivery

An out-of-state florist may contact a West Virginia florist to make a floral delivery in West Virginia. This request may come in one of two ways. First, the out-of-state florist may directly contact the West Virginia florist by telephone or the Internet. Second, the out-of-state florist may be a member of a floral association network, and the request of the out-of-state florist for delivery of a floral arrangement in West Virginia may come through the network. While the out-of-state florist should be collecting and remitting West Virginia State and local sales taxes applicable to the transaction, the out-of-state florist will not have direct taxable nexus with West Virginia unless the out-of-state florist has a physical location in West Virginia. The out-of-state florist does have indirect taxable nexus with West Virginia because its agent for delivery of the floral arrangement is physically located in West Virginia. As the out-of-state florist and in-state floral delivery service have an agency relationship, the out-of-state florist should be collecting and remitting West Virginia state sales taxes and any applicable municipal sales taxes.

When the out-of-state florist selling flowers for delivery in West Virginia belongs to a floral association network, the floral association network should be responsible for collecting and remitting the West Virginia State sales tax and any applicable municipal sales taxes collected by the originating florist.

#### **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)