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Exemption 1 Small Seller Exemption

Beginning January 1, 2019, remote sellers, as defined below, are required to collect West Virginia State and municipal sales and use taxes on sales delivered in West Virginia on or after January 1, 2019, unless the small-seller exception applies. This requirement was in direct response to the "Wayfair decision" set forth by a case law of the US Supreme Court on June 21, 2018, in *South Dakota v. Wayfair, Inc., et al.*

"Remote seller" means a person selling tangible personal property and/or services for delivery in West Virginia who does not have a physical presence in West Virginia and who has not voluntarily agreed to collect West Virginia sales and use taxes.

Smaller remote sellers that have no physical presence in West Virginia will not be required to collect West Virginia State and municipal sales and use taxes when the remote seller has annual sales of products and services into the state of (1) no more than \$100,000 and (2) has less than 200 separate transactions for goods and services delivered in West Virginia

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Exemption 1

<https://tax.wv.gov/Business/SalesAndUseTax/ECcommerce/RemoteSellers/Pages/RemoteSellersAndWestVirginiaTax.aspx>

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Exemption 2 Business Structure Exemption

Based on information provided by the WV SOS, the following business structures are exempt from registration with the agency: Sole Proprietorship, General Partnership, Joint Venture, and Association. All other business structures are required to register with the WV SOS. This exemption is specific to filing requirements with the WV SOS; thus, registration with the WV State Tax Department is required for the listed incorporation types.

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Exemption 2

<https://sos.wv.gov/FormSearch/Business/Documents/BusStructuresList.pdf>

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Exemption 3: Certain Business Activity Exemptions

Persons engaged in the following activities are not required to register with the WV SOS and WV Tax Department if they engage solely in these activities.

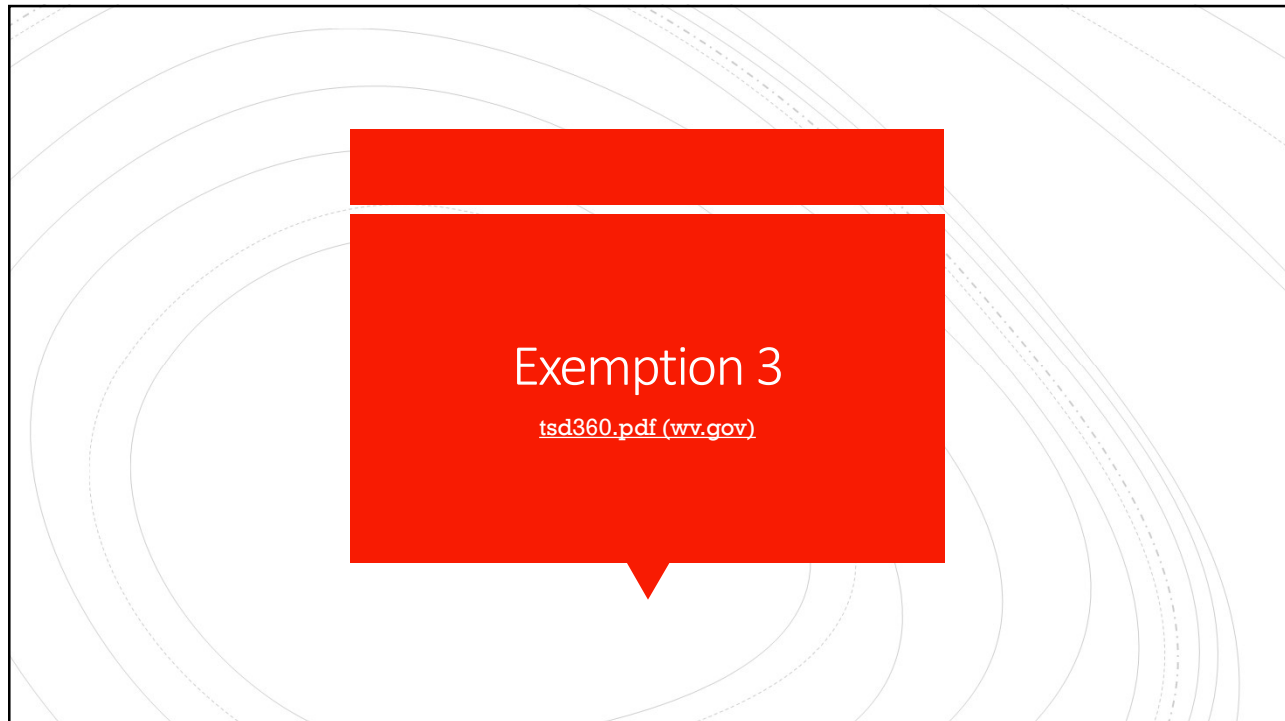
- Judicial sales directed by law or court order.
- Sales for delinquent taxes of real or personal property.
- Licensed charitable raffles.
- Horse or dog race meetings by any licensed racing association under W. Va. Code § 19-23-1.
- Operation of the pari-mutuel system of wagering during a licensed horse or dog race meeting.
- Sale of commodities during a horse or dog race meeting.

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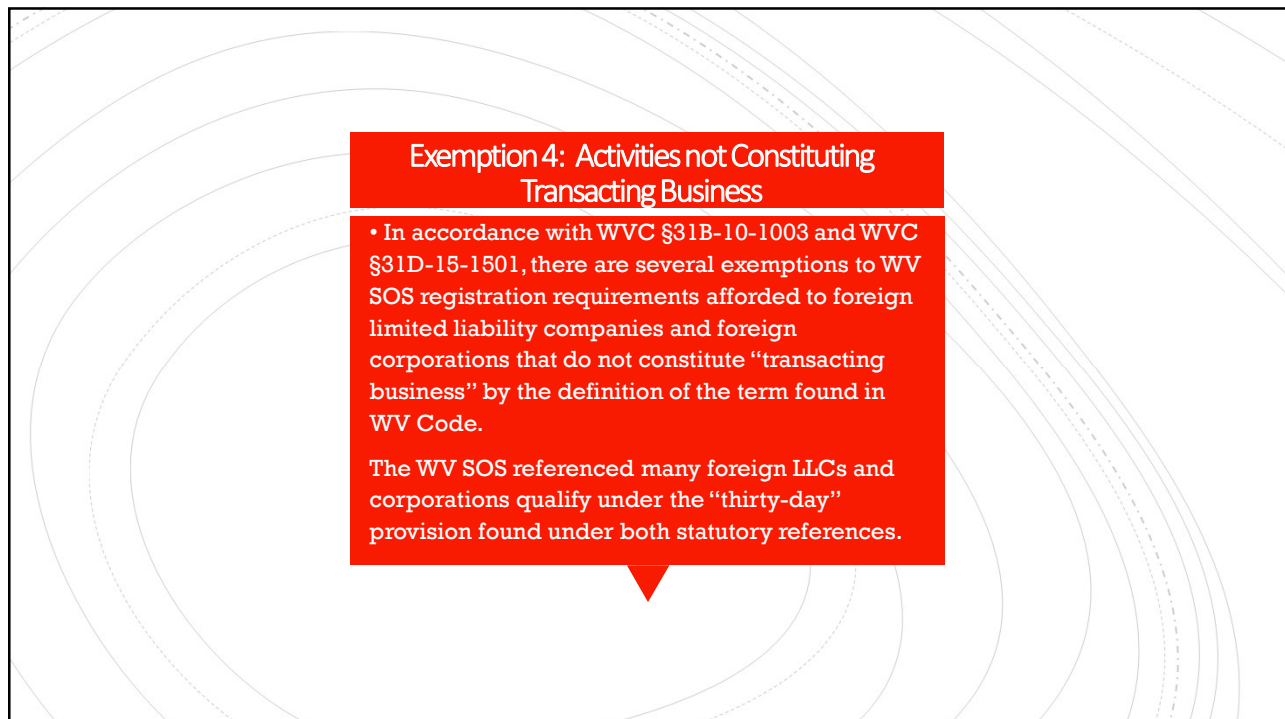
Exemption 3: Certain Business Activity Exemptions

- Occasional or casual sales of property or services by persons not engaged in a business activity.
- Any person engaging in a business activity who meets all three following conditions:
 - Is not required by law to collect or withhold a tax;
 - Does not claim exemption from payment of the West Virginia Consumers Sales and Service Tax or Use Tax;
- AND
- Had a gross income from business activity of \$4,000 dollars or less from operations in all states during the income tax year most recently completed.

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Exemption 4

West Virginia Code | §31B-10-1003
(wvlegislature.gov)

West Virginia Code | §31D-15-1501
(wvlegislature.gov)

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Special Note

- Please note that not all independent contractors will meet the requirements (example: game officials or professional development presenters). Also, expenditures incurred during out-of-state travel for hotel fees etc. are also exempt from the requirements.

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