



Dave Hardy
Secretary of Revenue

Dale W. Steager
State Tax Commissioner

STATE TAX DEPARTMENT

ADMINISTRATIVE NOTICE 2019-19

**Consumers Sales and Service Tax – Exemption for Mobility Enhancing
Equipment Installed in New or Used Motor Vehicle**

During the recently completed Regular Session of the West Virginia Legislature, Committee Substitute for H. B. 2515 was enacted. This bill amends and reenacts W. Va. Code § 11-15-9i to exempt from West Virginia sales and use taxes the sale and installation of mobility enhancing equipment installed in a new or used motor vehicle on or after June 4, 2019. Repair parts and repair services provided on or after June 4, 2019 to this type of mobility enhancing equipment are exempt whether the parts continue the original function or enhance the functionality of the mobility enhancing equipment.

For purposes of this exemption, the term "mobility-enhancing equipment" is defined in W. Va. Code § 11-15B-2(b)(23) and means "equipment, including repair and replacement parts to the equipment, but does not include "durable medical equipment", which: (A) Is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either in a home or a motor vehicle; (B) Is not generally used by persons with normal mobility; and (C) Does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer."

A handwritten signature in blue ink, appearing to read "Dale W. Steager".

Dale W. Steager
State Tax Commissioner

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