



STATE OF WEST VIRGINIA
 Department of Revenue
 State Tax Department

Earl Ray Tomblin
 Governor

Mark W. Matkovich
 State Tax Commissioner

FILED

2013 OCT -1 PM 3:02

OFFICE WEST VIRGINIA
 SECRETARY OF STATE

ADMINISTRATIVE NOTICE 2013-24

MUNICIPAL SALES AND USE TAX: The municipalities of Charleston, Harrisville, Quinwood and Wheeling will levy a municipal sales and use tax effective October 1, 2013.

Notice is hereby issued that effective on and after October 1, 2013, the following municipalities will levy a municipal sales and use tax.


Municipality	Effective Date	Municipal Rate	Effective Rate*
Charleston	Oct. 1, 2013	0.5%	6.5%
Harrisville	Oct. 1, 2013	1%	7%
Quinwood	Oct. 1, 2013	1%	7%
Wheeling	Oct. 1, 2013	0.5%	6.5%

The municipal sales tax is collected on all sales made or services rendered within a municipality's boundaries. The municipal use tax is paid on the purchase or lease of tangible personal property or taxable services in the municipality upon which the municipality's sales and use tax has not been paid. The municipal sales and use taxes are destination-based taxes. That means if a customer takes possession of merchandise, uses the merchandise or pays for a service performed in the municipality, the municipal tax must be collected along with the State sales and use tax.

The exemptions and exceptions from State consumers sales and service tax and use tax are applicable to municipal sales and use tax. All sales and services are considered taxable unless a specific exemption exists. Businesses must collect the tax from all customers unless they can furnish exemption certificates or direct-pay permit numbers.

The Tax Commissioner is charged with the administration, collection and enforcement of these taxes. Municipal sales and use tax is reported and remitted on the same forms and at the same time as State sales and use tax is reported and remitted.

Issued: October 1, 2013


 Mark W. Matkovich
 Acting Tax Commissioner

* The effective rate is the State sales tax rate of 6% plus the municipality's rate.