

Dave Hardy
Secretary of Revenue



Dale W. Steager
State Tax Commissioner

STATE TAX DEPARTMENT

ADMINISTRATIVE NOTICE 2019-18

Consumers Sales and Service Tax -- Expansion and Clarification of Sales Tax Exemption for School Fund Raisers

During the recently completed Regular Session of the West Virginia Legislature Committee Substitute for H. B. 2854 was enacted.

Beginning May 30, 2019, sales of tangible personal property and services during fund raisers held by not-for-profit volunteer school support groups for elementary or secondary schools located in this state are exempt from West Virginia sales and use taxes, when the fund raiser held by group for its school last for no more than 14 consecutive days and are held not more than 18 times during any 12-month period.

This exemption applies without regard to whether the volunteer school support organization has, or does not have, an exemption determination under §501(c)(3) or §501(c)(4) of the Internal Revenue Code of 1986, as amended, provided the organization is a bona fide, not-for-profit volunteer charitable or public service organization eligible for exemption from federal income taxes under I.R.C. § 501(c)(3) or (4), if it were to seek an exemption determination letter from the Internal Revenue Service. The test is whether the organization could obtain such a determination from the Internal Revenue Service if it applied for the determination.

A handwritten signature in blue ink that reads "Dale W. Steager".

Dale W. Steager
State Tax Commissioner

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