



SALES TAX FOR VENDING AND MONEY-OPERATED MACHINES

The purpose of this publication is to provide general information regarding state and municipal sales tax for vending machines and coin operated machines or devices in West Virginia. This publication provides general information. It is not a substitute for tax laws and regulations.

GENERAL INFORMATION

- Sales of tangible personal property and services using vending machines and money-operated machines and devices such as storage lockers, telescopes, clothes washers and dryers, photographic machines, jukeboxes and amusement machines are subject to sales tax.
- An additional municipal tax may also apply. For a list of municipalities, effective dates and rates, visit our website at:

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

- Vending machines used for the purchase of United States Postal Service stamps are not included in the classification of machines which are subject to sales tax.

RESPONSIBLE PARTY

- The person who has control of the machine, i.e., the one who has the key, fills the machine, etc., is responsible for reporting and remitting the tax.

TAX CALCULATION

- The method for determining the amount of sales tax to be reported and remitted is to divide the total amount generated by the device or machine by 1.06¹, and then multiply that amount by .06. The computation of tax is to be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than four, and rounded down to the lower whole cent when the third decimal place is four or less.

EXAMPLE:

A machine or device generates \$1,000 in revenue.

$$\frac{\$1000}{1.06} = \$943.396$$

\$943.396 rounds to \$943.40

\$943.40 x .06 = \$56.604

\$56.604 rounds to \$56.60

Sales tax due= \$56.60

ASSISTANCE AND ADDITIONAL INFORMATION

- For assistance or additional information, you may call a Taxpayer Service Representative at:

**1-800-WVA-TAXS
(1-800-982-8297)**

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

www.mytaxes.gov

¹ A municipal sales tax not more than 1% may also apply. When applicable, add the municipal tax rate in the calculation.