

## Sales/Use:

### West Virginia: New Law Permits Retailers to Absorb Tax on Sales of Tangible Personal Property

S.B. 661, signed by gov. 4/26/21. New law permits certain retailers to assume or absorb any West Virginia sales or use tax assessed on sales of tangible personal property. Specifically, under the new law, a retailer may advertise or hold out or state to the public or to any purchaser, consumer or user, directly or indirectly, that West Virginia sales and use tax will be assumed or absorbed by the retailer, or that any part required to be added to the purchase price will be refunded, so long as:

URL: [https://www.wvlegislature.gov/bill\\_status/bills\\_history.cfm?INPUT=661&year=2021&sessiontype=RS](https://www.wvlegislature.gov/bill_status/bills_history.cfm?INPUT=661&year=2021&sessiontype=RS)

- The retailer separately states the selling price of the property sold and the full amount of imposed tax on such property; and
- For each sale for which the retailer assumes or absorbs all or any part of such imposed tax, the retailer remits to the West Virginia Department of Tax and Revenue the full amount of such tax with the return that covers the period in which the retailer completed the sale or transaction.

Please contact us with any questions.

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