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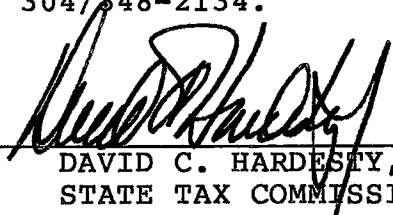
NOTICE OF PUBLIC HEARING

19 JUN 28 AM 11:21

Pursuant to Chapter 29A, Article 3 of the West Virginia Code of 1931, as amended, the West Virginia State Tax Department shall convene a public hearing at 9:00 a.m. Thursday, August 23, 1979 in Conference Rooms A & B, Conference Center (Building 7 in the Capitol Complex), Charleston, West Virginia, for the purpose of taking testimony pertaining to the filing of rules and regulations relating to removing the consumers sales and use taxes from the purchase of food intended for human consumption.

All persons desiring to present oral testimony on the proposed rules and regulations shall be present in person at the hearing. The issues to be discussed at the hearing shall be limited to actual information contained in the proposed rules and regulations. All written testimony offered for consideration with reference to these proposed rules and regulations shall be submitted to the State Tax Department, Legal Division, Capitol Building, W-408, Charleston, West Virginia, 25305, on or before Monday, October 1, 1979.

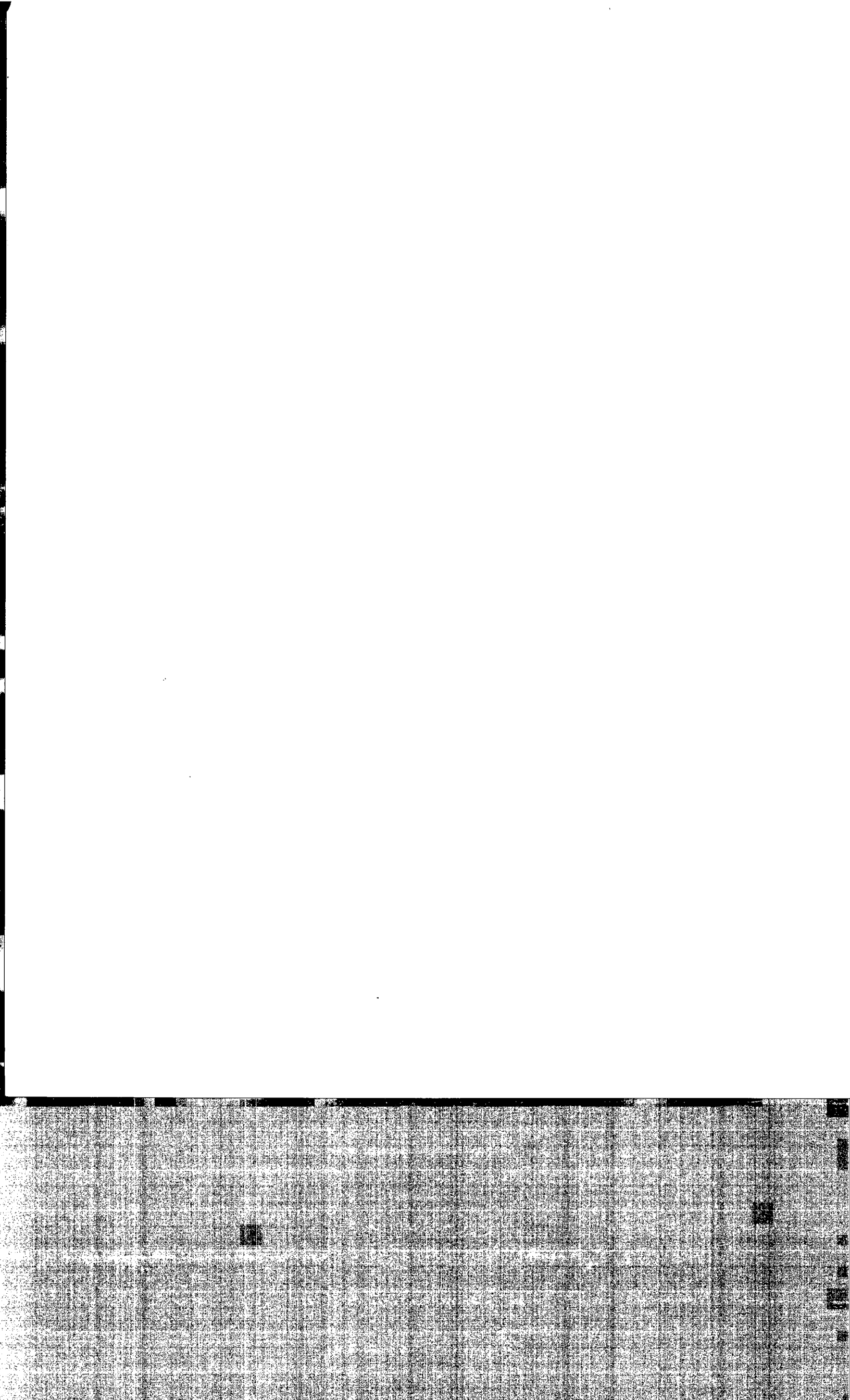
A copy of the proposed rules and regulations may be obtained from the State Tax Department, Business Tax Division. The toll-free number (in West Virginia only) is 1-800-642-8293, or in the Charleston area, 304/348-2134.



DAVID C. HARDESTY, JR.
STATE TAX COMMISSIONER

FILED IN THE OFFICE OF
SECRETARY OF STATE OF
WEST VIRGINIA

THIS DATE 6-29-79





RECEIVED
JUN 29 1979
All: 20

State Tax Department
of West Virginia

Charleston 25305

DAVID C. HARDESTY, JR.
COMMISSIONER

ED. OF STATE
June 29, 1979

The Honorable A. James Manchin
Secretary of State
State Capitol Building
Charleston, West Virginia 25305

Dear Mr. Manchin:

Pursuant to the provisions of Chapter 29A, Article 3 of the West Virginia Code of 1931, as amended, I hereby submit three copies of each of the following documents all relating to removing the consumers sales and use taxes from the purchase of food intended for human consumption.

Temporary regulations providing alternate methods for computation of the sales tax on sales of food intended for human consumption. This temporary regulation takes effect beginning on the 1st day of July, 1979 and remains in effect through the 28th day of September, 1979.

Temporary regulations which explain and implement the provisions of W. Va. Code § 11-15-11 which contain the exemption from consumers sales tax for food intended for human consumption. These temporary regulations take effect beginning on the 1st day of July, 1979.

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The State Tax Department will hold a public hearing on Thursday, August 23, 1979 at 9:00 a.m. in Conference Rooms A and B of the Conference Center which is Building 7 of the Capitol Complex. Interested persons may appear at this time to present oral or written comments on the proposed regulations. Written statements may also be mailed to the Tax Department and must be received on or before Monday, October 1, 1979.

Sincerely,

David C. Hardesty, Jr.
State Tax Commissioner

DCHJr/dsh
Enclosures





STATE OF WEST VIRGINIA
 OFFICE OF THE SECRETARY OF STATE
 CHARLESTON 25305

JUN 29 11:21

A. JAMES MANCHIN
 SECRETARY OF STATE

STATE REGISTER FILING

I, David C. Hardesty, Jr., Commissioner,
 Title or Position

Tax, hereby submit to record in
 Department or Division

the State Register on 8 1/2 x 11" paper two (2) copies of

- proposed rules and regulations concerning topics of material not covered by existing rules and regulations;
- proposed rules and regulations superseding rules and regulations already on file;
- notice of hearing;
- findings and determinations;
- rules and regulations; or
- other - specify ().

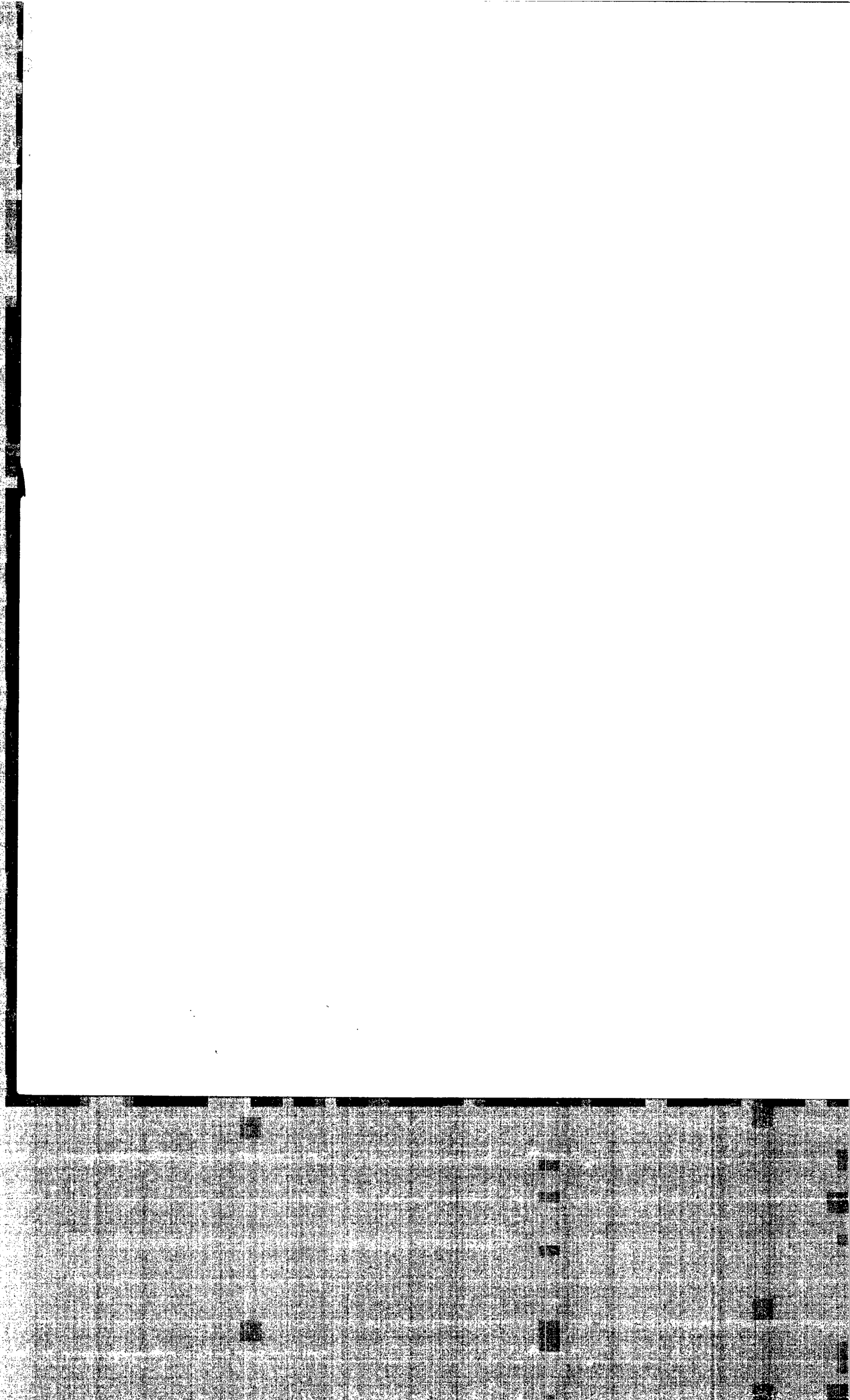
This filing pertains to

Chapter 11
 Article 15 & 15A
 Series III & IV
 Section _____
 Page No. _____

- proposed rules and regulations are required to go to Legislative Rule Making Committee;
- proposed rules and regulations are excluded from Legislative Rule Making Committee;

June 29, 1979
 Date Submitted

David C. Hardesty, Jr.
 Signature of Person Authorizing
 this Filing





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CHARLESTON 25305

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- () findings and determinations;
- () rules and regulations; or
- (x) other - specify (Temporary rules and regulations explaining and implementing W. Va. Code § 11-15-11 - effective July 1, 1979).

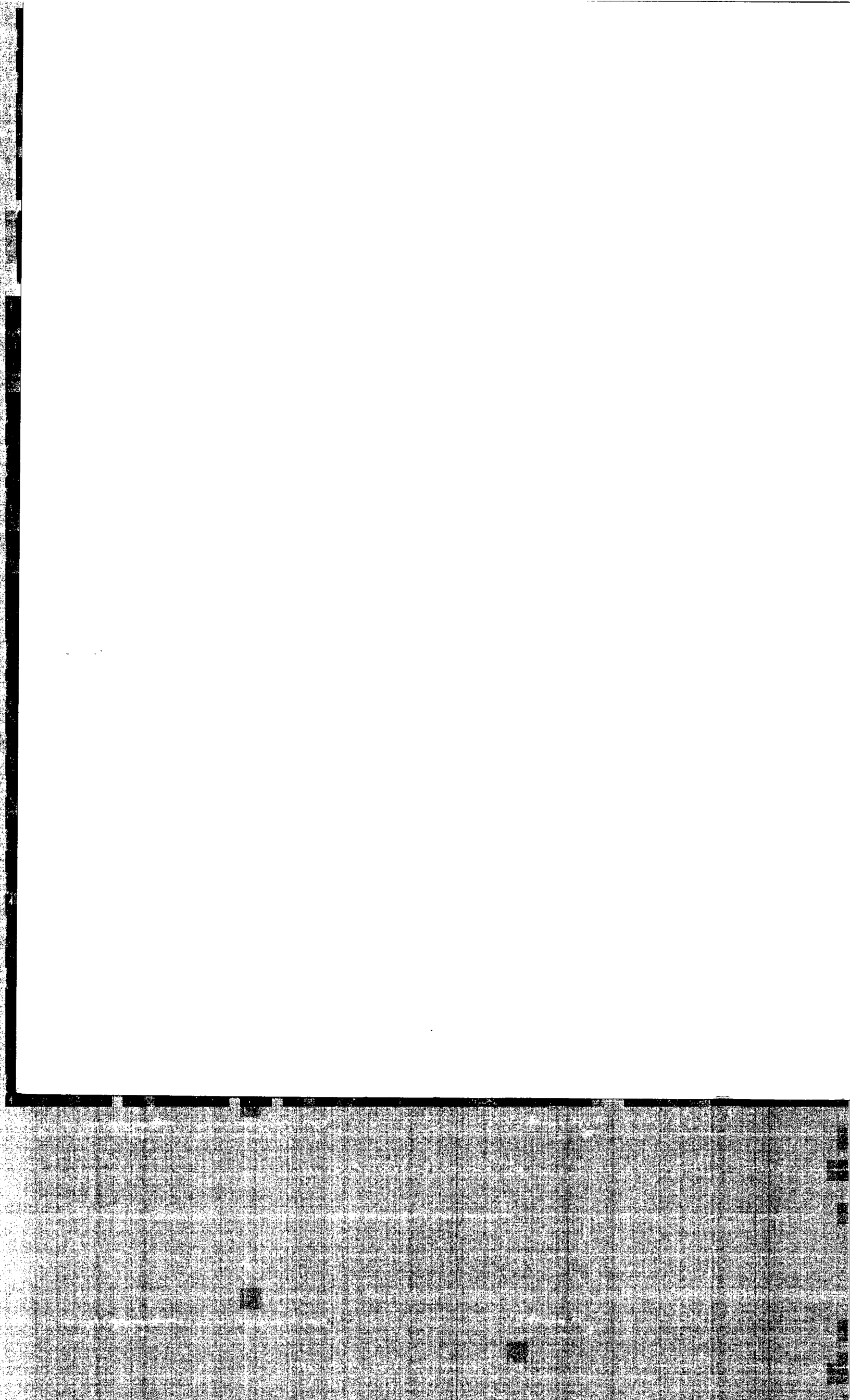
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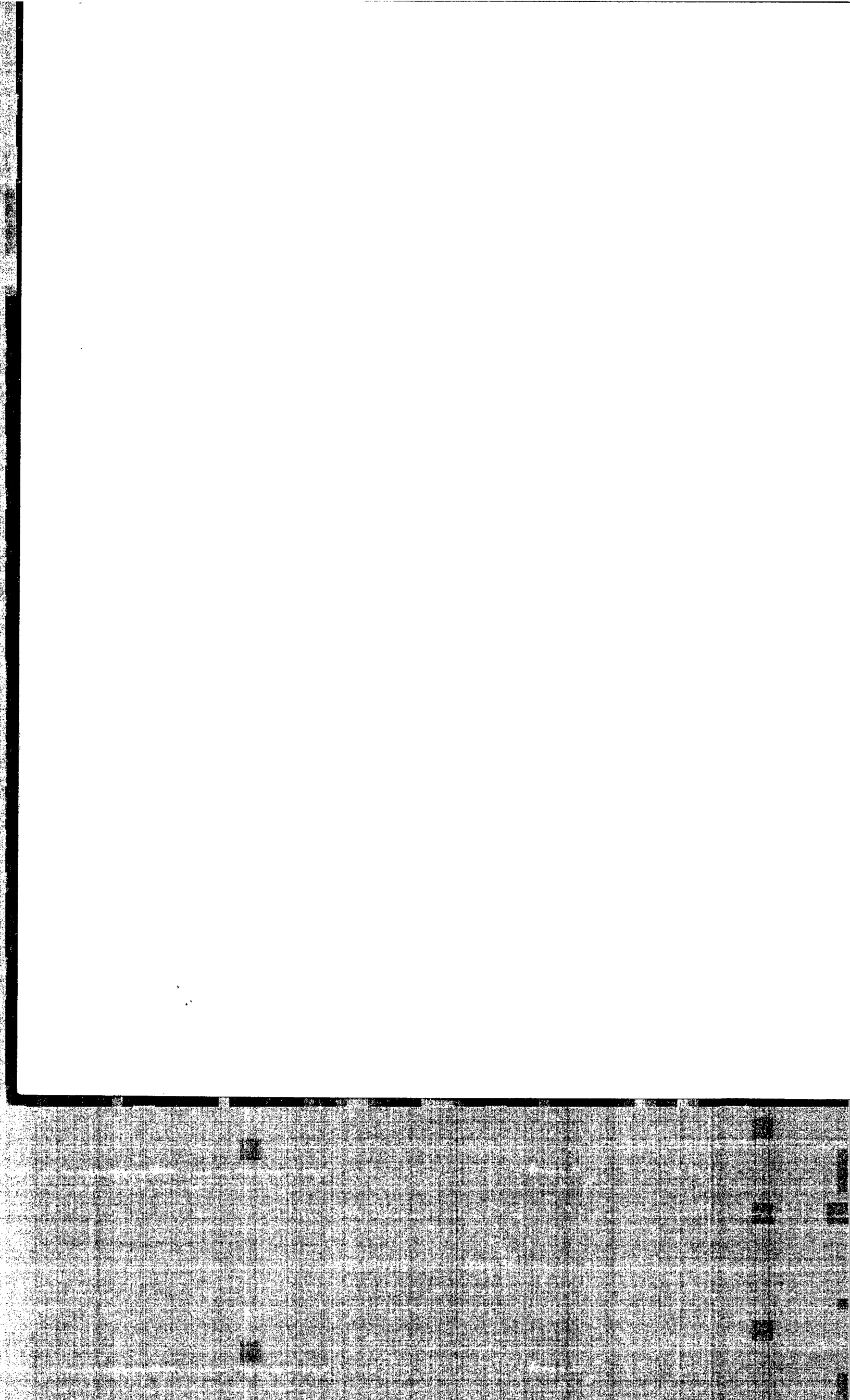
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State Tax Department
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June 29, 1979

The Honorable A. James Manchin
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Dear Mr. Manchin:

Pursuant to the provisions of Chapter 29A, Article 3 of the West Virginia Code of 1931, as amended, I hereby submit three copies of each of the following documents all relating to removing the consumers sales and use taxes from the purchase of food intended for human consumption.

Temporary regulations providing alternate methods for computation of the sales tax on sales of food intended for human consumption. This temporary regulation takes effect beginning on the 1st day of July, 1979 and remains in effect through the 28th day of September, 1979.

Temporary regulations which explain and implement the provisions of W. Va. Code § 11-15-11 which contain the exemption from consumers sales tax for food intended for human consumption. These temporary regulations take effect beginning on the 1st day of July, 1979.

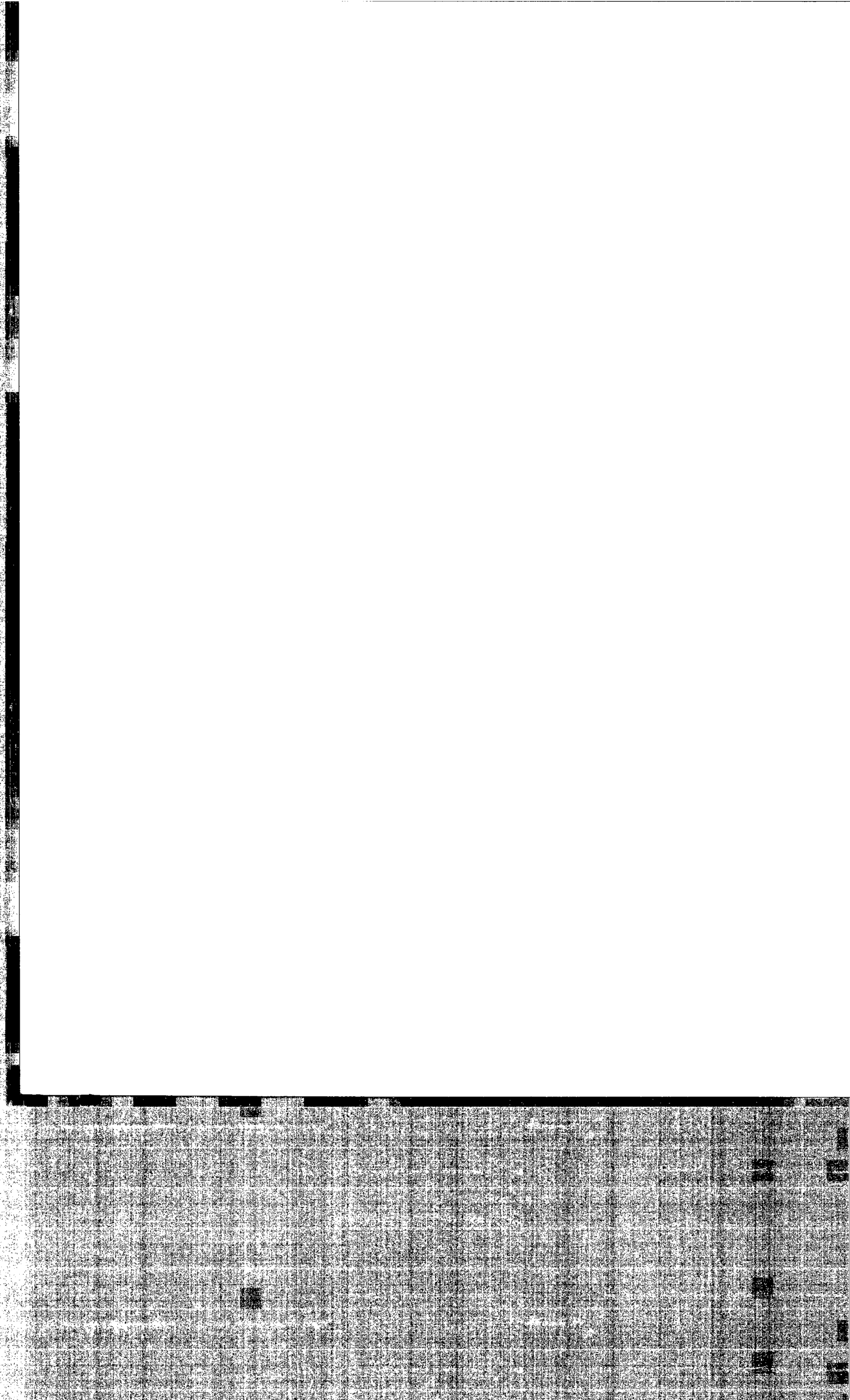
Proposed regulations which explain and implement the provisions of W. Va. Code § 11-15-11 which contain the exemption from consumers sales tax for food intended for human consumption.

The State Tax Department will hold a public hearing on Thursday, August 23, 1979 at 9:00 a.m. in Conference Rooms A and B of the Conference Center which is Building 7 of the Capitol Complex. Interested persons may appear at this time to present oral or written comments on the proposed regulations. Written statements may also be mailed to the Tax Department and must be received on or before Monday, October 1, 1979.

Sincerely,

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 OFFICE OF THE SECRETARY OF STATE
 CHARLESTON 25305

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 SECRETARY OF STATE

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- other - specify (Temporary Rules and Regulations providing alternate computation of tax effective July 1, 1979.

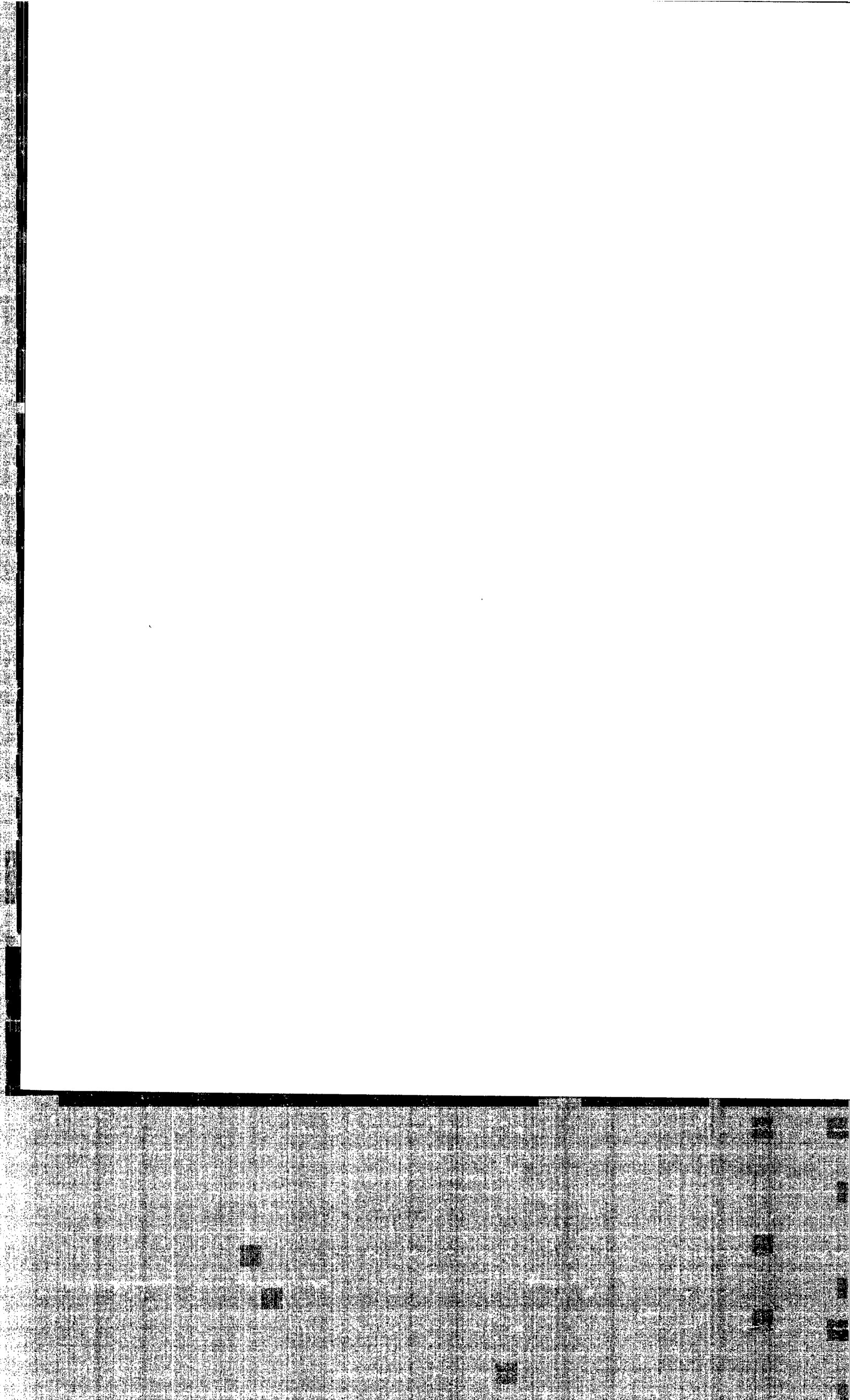
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June 29, 1979
 Date Submitted

 Signature of Person Authorizing
 this Filing



Temporary West Virginia
Consumers Sales and Service Tax
and Use Tax
Rules and Regulations

Chapter 11-15 and 11-15A
Series III-IV
1973
Amended 1979

TEMP. CUT § 10. Temporary alternate computation of sales tax
on sales of food intended for human consumption.

(a) Effective date. -- This temporary regulation takes effect beginning on the 1st day of July, 1979 and remains in effect through the 28th day of September, 1979.

(b) Authority. -- This temporary regulation is promulgated pursuant to the authority of W. Va. Code § 11-10-5(a) and § 29A-3-14, which authorizes the Tax Commissioner to promulgate temporary regulations upon his finding that an emergency exists.

(c) Statement of facts and circumstances constituting emergency. -- The Tax Commissioner hereby declares that the following facts and circumstances constitute an emergency situation which must be dealt with if vendors of food are to be able to efficiently do business after June 30, 1979 in a manner which avoids unfair hardships, causes a minimum of inconvenience to consumers, and complies with the legislative intent of W. Va. Code § 11-15-11.

- (1) On March 9, 1979, the West Virginia Legislature enacted Senate Bill 122 which phases out over a twenty-four (24) month period the consumers sales tax on food sold for human consumption. This Bill becomes effective on the 1st day of July, 1979.
- (2) Prior to July 1, 1979, all sales of food are subject to sales tax at the three percent (3%) tax rate. Subsequent to June 30, 1979, sales of food as defined in W. Va. Code § 11-15-11(c), are subject to sales tax at the two percent (2%) tax rate.
- (3) Vendors of cash register equipment have advised the Tax Commissioner that a very large number of cash registers used by vendors of food cannot be modified prior to the 1st day of July in order to calculate tax on the sale of eligible food products at the lower sales tax rate without removing the register so modified from service until the 1st day of July.

- (4) Vendors of cash register equipment have also advised the Tax Commissioner that a conversion period of at least ninety (90) days subsequent to June 30, 1979 will be needed for them to modify existing equipment or to deliver new equipment.

Unless regulations are promulgated providing how a vendor is to collect consumers sales tax during the period necessary for conversion or replacement of his equipment, vendors must decide whether to continue to collect tax at the three percent (3%) tax rate or contrive a method whereby tax can be collected at the lower rate using his current equipment. It would be unlawful for vendors to continue to collect tax at the three percent (3%) rate on eligible food items after June 30, 1979. Since vendors are agents of the State for collection of its sales tax, the State must prescribe how it is to be collected during the conversion period.

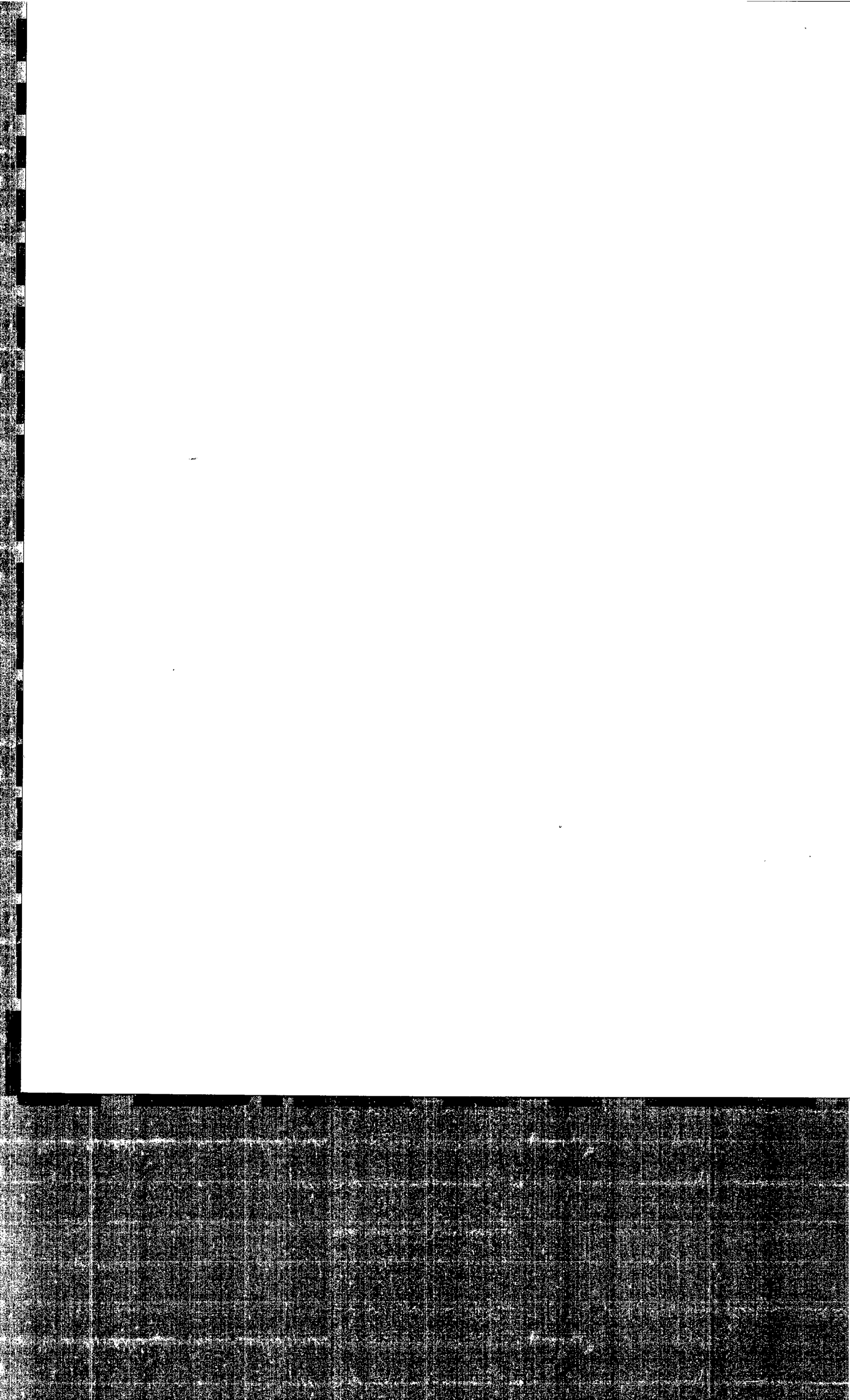
(d) Temporary alternate tax computations. -- During the period beginning July 1, 1979 and ending September 28, 1979, vendors of "food" as defined in W. Va. Code § 11-15-11(c) who do not have cash register equipment that can accommodate collection of the sales tax on "food" at the two percent (2%) tax rate may use the following methods for charging and collecting such sales tax until September 29, 1979, or until their cash register equipment is modified or new equipment that can accommodate sales tax on "food" at the lower rate is received, whichever of these events occurs first.

- (1) Grocery-type stores. -- Grocery-type stores shall be permitted to charge and collect sales tax on purchases of "food" and nonfood at an effective rate of 2.2%. This may be done by using either a 2.2% rate chart (see Appendix 1) or by determining tax at the 3% tax rate and then refunding or crediting to the customer the difference between tax calculated at the 3% rate and the 2.2% effective rate (see Appendix 2).
- (2) Delicatessens, bakeries or pastry shops, and dairy stores. -- Delicatessens, bakeries or pastry shops and dairy stores, whose gross proceeds from sales of "food" items subject to tax at the lower tax rate is 80% or more shall be permitted to charge and collect sales tax at an effective rate of 2.2% in the same manner as grocery-type stores. Where gross proceeds from sales of "food" items is less than 80%, the business is treated as provided in subsection (3).

- (3) Other retailers of food. -- Stores such as department stores, discount stores, variety stores, gas stations and any other place of business that sells tangible personal property at retail and "food" as defined in W. Va. Code § 11-15-11(c) shall be permitted to charge and collect sales tax at an effective rate of 2.9%. This may be done by using a 2.9% rate chart (see Appendix 3) or by determining tax at the 3% tax rate and then refunding or crediting to the customer the difference between tax calculated at the 3% tax rate and the 2.9% effective rate (see Appendix 4).

This temporary regulation shall not apply to sales by food-service establishments or from vending machines. Vendors who have cash register equipment capable of determining tax at the lower tax rate, must utilize this equipment and may not use the effective tax rate. Vendors who do not have this type of cash register equipment and who do not or cannot utilize the effective tax rate shall separately account for 3% and 2% sales in any manner that, upon audit, will verify correct collection of the tax.

(e) Periods subsequent to September 28, 1979. -- Vendors shall not use the effective rates after September 28, 1979 except after application to the Tax Commissioner and upon his written authorization. Application will not be approved unless the vendor can document that he acted in a reasonable and prudent manner in seeking to have his equipment modified or to order new equipment.



WEST VIRGINIA CONSUMERS SALES TAX TEMPORARY AVERAGE RATE CHART
 FOR GROCERY-TYPE STORES: NOT TO BE USED AFTER SEPTEMBER 28, 1979,
 WITHOUT WRITTEN AUTHORIZATION FROM THE STATE TAX COMMISSIONER

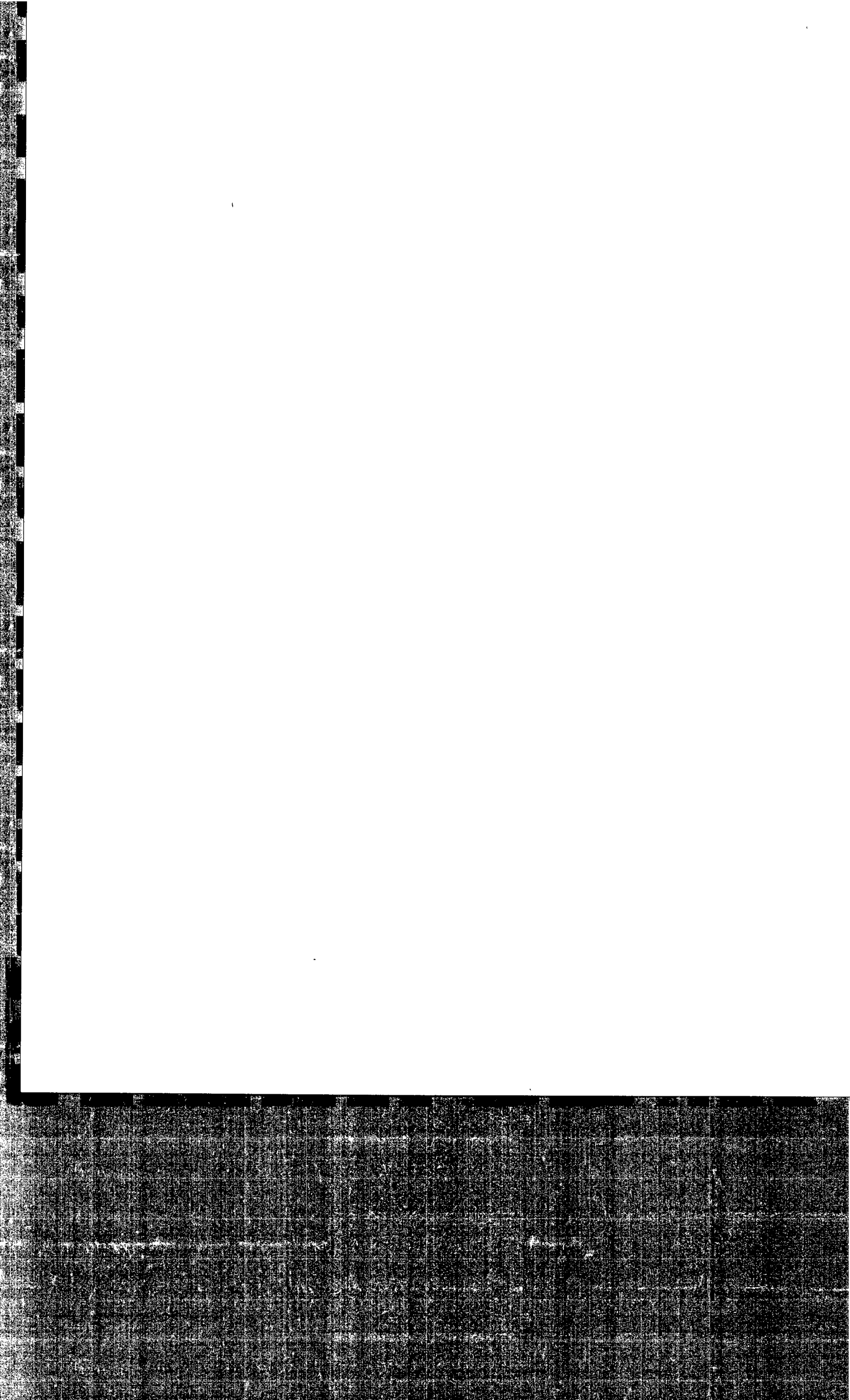
<u>AMOUNT OF SALE</u>		<u>TAX</u>	<u>AMOUNT OF SALE</u>		<u>TAX</u>	<u>AMOUNT OF SALE</u>		<u>TAX</u>
\$.01 to \$.05		NONE	\$21.36 to \$21.80		\$.48	\$43.21 to \$43.65		\$.96
.06	.45	\$.01	21.81	22.25	.49	43.66	44.10	.97
.46	.90	.02	22.26	22.75	.50	44.11	44.55	.98
.91	1.35	.03	22.76	23.20	.51	44.56	45.00	.99
1.36	1.80	.04	23.21	23.65	.52	45.01	45.50	1.00
1.81	2.25	.05	23.66	24.10	.53	45.51	45.95	1.01
2.26	2.70	.06	24.11	24.55	.54	45.96	46.40	1.02
2.71	3.15	.07	24.56	25.00	.55	46.41	46.85	1.03
3.16	3.60	.08	25.01	25.45	.56	46.86	47.30	1.04
3.61	4.05	.09	25.46	25.90	.57	47.31	47.75	1.05
4.06	4.55	.10	25.91	26.35	.58	47.76	48.20	1.06
4.56	5.00	.11	26.36	26.80	.59	48.21	48.65	1.07
5.01	5.45	.12	26.81	27.30	.60	48.66	49.10	1.08
5.46	5.90	.13	27.31	27.75	.61	49.11	49.55	1.09
5.91	6.35	.14	27.76	28.20	.62	49.56	50.05	1.10
6.36	6.80	.15	28.21	28.65	.63	50.06	50.50	1.11
6.81	7.25	.16	28.66	29.10	.64	50.51	50.95	1.12
7.26	7.70	.17	29.11	29.55	.65	50.96	51.40	1.13
7.71	8.15	.18	29.56	30.00	.66	51.41	51.85	1.14
8.16	8.60	.19	30.01	30.45	.67	51.86	52.30	1.15
8.61	9.10	.20	30.46	30.90	.68	52.31	52.75	1.16
9.11	9.55	.21	30.91	31.35	.69	52.76	53.20	1.17
9.56	10.00	.22	31.36	31.85	.70	53.21	53.65	1.18
10.01	10.45	.23	31.86	32.30	.71	53.66	54.10	1.19
10.46	10.90	.24	32.31	32.75	.72	54.11	54.60	1.20
10.91	11.35	.25	32.76	33.20	.73	54.61	55.05	1.21
11.36	11.80	.26	33.21	33.65	.74	55.06	55.50	1.22
11.81	12.25	.27	33.66	34.10	.75	55.51	55.95	1.23
12.26	12.70	.28	34.11	34.55	.76	55.96	56.40	1.24
12.71	13.15	.29	34.56	35.00	.77	56.41	56.85	1.25
13.16	13.65	.30	35.01	35.45	.78	56.86	57.30	1.26
13.66	14.10	.31	35.46	35.90	.79	57.31	57.75	1.27
14.11	14.55	.32	35.91	36.40	.80	57.76	58.20	1.28
14.56	15.00	.33	36.41	36.85	.81	58.21	58.65	1.29
15.01	15.45	.34	36.86	37.30	.82	58.66	59.15	1.30
15.46	15.90	.35	37.31	37.75	.83	59.16	59.60	1.31
15.91	16.35	.36	37.76	38.20	.84	59.61	60.05	1.32
16.36	16.80	.37	38.21	38.65	.85	60.06	60.50	1.33
16.81	17.25	.38	38.66	39.10	.86	60.51	60.95	1.34
17.26	17.70	.39	39.11	39.55	.87	60.96	61.40	1.35
17.71	18.20	.40	39.56	40.00	.88	61.41	61.85	1.36
18.21	18.65	.41	40.01	40.45	.89	61.86	62.30	1.37
18.66	19.10	.42	40.46	40.95	.90	62.31	62.75	1.38
19.11	19.55	.43	40.96	41.40	.91	62.76	63.20	1.39
19.56	20.00	.44	41.41	41.85	.92	63.21	63.70	1.40
20.01	20.45	.45	41.86	42.30	.93	63.71	64.15	1.41
20.46	20.90	.46	42.31	42.75	.94	64.16	64.60	1.42
20.91	21.35	.47	42.76	43.20	.95	64.61	65.05	1.43

<u>AMOUNT OF SALE</u>		<u>TAX</u>	<u>AMOUNT OF SALE</u>		<u>TAX</u>	<u>AMOUNT OF SALE</u>		<u>TAX</u>
\$ 65.06	to \$ 65.50	\$1.44	\$ 88.26	to \$ 88.70	\$1.95	\$111.46	to \$111.90	\$2.46
65.51	65.95	1.45	88.71	89.15	1.96	111.91	112.35	2.47
65.96	66.40	1.46	89.16	89.60	1.97	112.36	112.80	2.48
66.41	66.85	1.47	89.61	90.05	1.98	112.81	113.25	2.49
66.86	67.30	1.48	90.06	90.50	1.99	113.26	113.75	2.50
67.31	67.75	1.49	90.51	91.00	2.00	113.76	114.20	2.51
67.76	68.25	1.50	91.01	91.45	2.01	114.21	114.65	2.52
68.26	68.70	1.51	91.46	91.90	2.02	114.66	115.10	2.53
68.71	69.15	1.52	91.91	92.35	2.03	115.11	115.55	2.54
69.16	69.60	1.53	92.36	92.80	2.04	115.56	116.00	2.55
69.61	70.05	1.54	92.81	93.25	2.05	116.01	116.45	2.56
70.06	70.50	1.55	93.26	93.70	2.06	116.46	116.90	2.57
70.51	70.95	1.56	93.71	94.15	2.07	116.91	117.35	2.58
70.96	71.40	1.57	94.16	94.60	2.08	117.36	117.80	2.59
71.41	71.85	1.58	94.61	95.05	2.09	117.81	118.30	2.60
71.86	72.30	1.59	95.06	95.55	2.10	118.31	118.75	2.61
72.31	72.80	1.60	95.56	96.00	2.11	118.76	119.20	2.62
72.81	73.25	1.61	96.01	96.45	2.12	119.21	119.65	2.63
73.26	73.70	1.62	96.46	96.90	2.13	119.66	120.10	2.64
73.71	74.15	1.63	96.91	97.35	2.14	120.11	120.55	2.65
74.16	74.60	1.64	97.36	97.80	2.15	120.56	121.00	2.66
74.61	75.05	1.65	97.81	98.25	2.16	121.01	121.45	2.67
75.06	75.50	1.66	98.26	98.70	2.17	121.46	121.90	2.68
75.51	75.95	1.67	98.71	99.15	2.18	121.91	122.35	2.69
75.96	76.40	1.68	99.16	99.60	2.19	122.36	122.85	2.70
76.41	76.85	1.69	99.61	100.10	2.20	122.86	123.30	2.71
76.86	77.35	1.70	100.11	100.55	2.21	123.31	123.75	2.72
77.36	77.80	1.71	100.56	101.00	2.22	123.76	124.20	2.73
77.81	78.25	1.72	101.01	101.45	2.23	124.21	124.65	2.74
78.26	78.70	1.73	101.46	101.90	2.24	124.66	125.10	2.75
78.71	79.15	1.74	101.91	102.35	2.25	125.11	125.55	2.76
79.16	79.60	1.75	102.36	102.80	2.26	125.56	126.00	2.77
79.61	80.05	1.76	102.81	103.25	2.27	126.01	126.45	2.78
80.06	80.50	1.77	103.26	103.70	2.28	126.46	126.90	2.79
80.51	80.95	1.78	103.71	104.15	2.29	126.91	127.40	2.80
80.96	81.40	1.79	104.16	104.65	2.30	127.41	127.85	2.81
81.41	81.90	1.80	104.66	105.10	2.31	127.86	128.30	2.82
81.91	82.35	1.81	105.11	105.55	2.32	128.31	128.75	2.83
82.36	82.80	1.82	105.56	106.00	2.33	128.76	129.20	2.84
82.81	83.25	1.83	106.01	106.45	2.34	129.21	129.65	2.85
83.26	83.70	1.84	106.46	106.90	2.35	129.66	130.10	2.86
83.71	84.15	1.85	106.91	107.35	2.36	130.11	130.55	2.87
84.16	84.60	1.86	107.36	107.80	2.37	130.56	131.00	2.88
84.61	85.05	1.87	107.81	108.25	2.38	131.01	131.50	2.89
85.06	85.50	1.88	108.26	108.70	2.39	131.51	131.95	2.90
85.51	85.95	1.89	108.71	109.20	2.40	131.96	132.40	2.91
85.96	86.45	1.90	109.21	109.65	2.41	132.41	132.85	2.92
86.46	86.90	1.91	109.66	110.10	2.42	132.86	133.30	2.93
86.91	87.35	1.92	110.11	110.55	2.43	133.31	133.75	2.94
87.36	87.80	1.93	110.56	111.00	2.44	133.76	134.20	2.95
87.81	88.25	1.94	111.01	111.45	2.45	134.21	134.65	2.96

APPENDIX 2.

WEST VIRGINIA CONSUMERS SALES TAX TEMPORARY REFUND RATE CHART
 FOR GROCERY-TYPE STORES: NOT TO BE USED AFTER SEPTEMBER 28, 1979,
 WITHOUT WRITTEN AUTHORIZATION FROM THE STATE TAX COMMISSIONER

<u>AMOUNT OF SALE</u>	<u>REFUND</u>	<u>AMOUNT OF SALE</u>	<u>REFUND</u>	<u>AMOUNT OF SALE</u>	<u>REFUND</u>
\$.01 to \$ 1.00	NONE	\$ 55.01 to \$ 56.25	\$.45	\$ 111.26 to \$ 112.50	\$.90
1.01 1.25	\$.01	56.26 57.50	.46	112.51 113.75	.91
1.26 2.50	.02	57.51 58.75	.47	113.76 115.00	.92
2.51 3.75	.03	58.76 60.00	.48	115.01 116.25	.93
3.76 5.00	.04	60.01 61.25	.49	116.26 117.50	.94
5.01 6.25	.05	61.26 62.50	.50	117.51 118.75	.95
6.26 7.50	.06	62.51 63.75	.51	118.76 120.00	.96
7.51 8.75	.07	63.76 65.00	.52	120.01 121.25	.97
8.76 10.00	.08	65.01 66.25	.53	121.26 122.50	.98
10.01 11.25	.09	66.26 67.50	.54	122.51 123.75	.99
11.26 12.50	.10	67.51 68.75	.55	123.76 125.00	1.00
12.51 13.75	.11	68.76 70.00	.56	125.01 126.25	1.01
13.76 15.00	.12	70.01 71.25	.57	126.26 127.50	1.02
15.01 16.25	.13	71.26 72.50	.58	127.51 128.75	1.03
16.26 17.50	.14	72.51 73.75	.59	128.76 130.00	1.04
17.51 18.75	.15	73.76 75.00	.60	130.01 131.25	1.05
18.76 20.00	.16	75.01 76.25	.61	131.26 132.50	1.06
20.01 21.25	.17	76.26 77.50	.62	132.51 133.75	1.07
21.26 22.50	.18	77.51 78.75	.63	133.76 135.00	1.08
22.51 23.75	.19	78.76 80.00	.64	135.01 136.25	1.09
23.76 25.00	.20	80.01 81.25	.65	136.26 137.50	1.10
25.01 26.25	.21	81.26 82.50	.66	137.51 138.75	1.11
26.26 27.50	.22	82.51 83.75	.67	138.76 140.00	1.12
27.51 28.75	.23	83.76 85.00	.68	140.01 141.25	1.13
28.76 30.00	.24	85.01 86.25	.69	141.26 142.50	1.14
30.01 31.25	.25	86.26 87.50	.70	142.51 143.75	1.15
31.26 32.50	.26	87.51 88.75	.71	143.76 145.00	1.16
32.51 33.75	.27	88.76 90.00	.72	145.01 146.25	1.17
33.76 35.00	.28	90.01 91.25	.73	146.26 147.50	1.18
35.01 36.25	.29	91.26 92.50	.74	147.51 148.75	1.19
36.26 37.50	.30	92.51 93.75	.75	148.76 150.00	1.20
37.51 38.75	.31	93.76 95.00	.76	150.01 151.25	1.21
38.76 40.00	.32	95.01 96.25	.77	151.26 152.50	1.22
40.01 41.25	.33	96.26 97.50	.78	152.51 153.75	1.23
41.26 42.50	.34	97.51 98.75	.79	153.76 155.00	1.24
42.51 43.75	.35	98.76 100.00	.80	155.01 156.25	1.25
43.76 45.00	.36	100.01 101.25	.81	156.26 157.50	1.26
45.01 46.25	.37	101.26 102.50	.82	157.51 158.75	1.27
46.26 47.50	.38	102.51 103.75	.83		
47.51 48.75	.39	103.76 105.00	.84		
48.76 50.00	.40	105.01 106.25	.85		
50.01 51.25	.41	106.26 107.50	.86		
51.26 52.50	.42	107.51 108.75	.87		
52.51 53.75	.43	108.76 110.00	.88		
53.76 55.00	.44	110.01 111.25	.89		



APPENDIX 3.

WEST VIRGINIA CONSUMERS SALES TAX TEMPORARY AVERAGE RATE CHART
 FOR RETAILERS OF FOOD OTHER THAN GROCERY-TYPE STORES:
 NOT TO BE USED AFTER SEPTEMBER 28, 1979, WITHOUT WRITTEN
 AUTHORIZATION FROM THE STATE TAX COMMISSIONER

<u>AMOUNT OF SALE</u>	<u>TAX</u>	<u>AMOUNT OF SALE</u>	<u>TAX</u>	<u>AMOUNT OF SALE</u>	<u>TAX</u>
\$.01 to \$.05	NONE	\$14.15 to \$14.49	\$.42	\$28.64 to \$28.98	\$.84
.06	.35	14.50	.43	28.99	.85
.36	.70	14.84	.44	29.33	.86
.71	1.03	15.19	.45	29.68	.87
1.04	1.38	15.53	.46	30.02	.88
1.39	1.72	15.88	.47	30.37	.89
1.73	2.07	16.22	.48	30.71	.90
2.08	2.41	16.57	.49	31.06	.91
2.42	2.76	16.91	.50	31.40	.92
2.77	3.10	17.26	.51	31.75	.93
3.11	3.45	17.60	.52	32.09	.94
3.46	3.79	17.95	.53	32.44	.95
3.80	4.14	18.29	.54	32.78	.96
4.15	4.48	18.64	.55	33.13	.97
4.49	4.83	18.98	.56	33.47	.98
4.84	5.17	19.33	.57	33.82	.99
5.18	5.52	19.67	.58	34.16	1.00
5.53	5.86	20.02	.59	34.51	1.01
5.87	6.21	20.36	.60	34.85	1.02
6.22	6.55	20.71	.61	35.20	1.03
6.56	6.90	21.05	.62	35.54	1.04
6.91	7.24	21.40	.63	35.89	1.05
7.25	7.59	21.74	.64	36.23	1.06
7.60	7.93	22.09	.65	36.58	1.07
7.94	8.28	22.43	.66	36.92	1.08
8.29	8.62	22.78	.67	37.27	1.09
8.63	8.97	23.12	.68	37.61	1.10
8.98	9.31	23.47	.69	37.96	1.11
9.32	9.66	23.81	.70	38.30	1.12
9.66	10.00	24.16	.71	38.65	1.13
10.01	10.35	24.50	.72	38.99	1.14
10.36	10.69	24.85	.73	39.34	1.15
10.70	11.04	25.19	.74	39.68	1.16
11.05	11.38	25.54	.75	40.03	1.17
11.39	11.73	25.88	.76	40.37	1.18
11.74	12.07	26.23	.77	40.72	1.19
12.08	12.42	26.57	.78	41.06	1.20
12.43	12.76	26.92	.79	41.41	1.21
12.77	13.11	27.26	.80	41.75	1.22
13.12	13.45	27.61	.81	42.10	1.23
13.46	13.80	27.95	.82	42.44	1.24
13.81	14.14	28.30	.83	42.79	1.25

<u>AMOUNT OF SALE</u>		<u>TAX</u>	<u>AMOUNT OF SALE</u>		<u>TAX</u>	<u>AMOUNT OF SALE</u>		<u>TAX</u>
\$ 43.13 to	\$ 43.47	\$ 1.26	\$ 60.04 to	\$ 60.37	\$ 1.75	\$ 76.94 to	\$ 77.28	\$ 2.24
43.48	43.81	1.27	60.38	60.72	1.76	77.29	77.62	2.25
43.82	44.16	1.28	60.73	61.06	1.77	77.63	77.97	2.26
44.17	44.50	1.29	61.07	61.41	1.78	77.98	78.31	2.27
44.51	44.85	1.30	61.42	61.75	1.79	78.32	78.66	2.28
44.86	45.19	1.31	61.76	62.10	1.80	78.67	79.00	2.29
45.20	45.54	1.32	62.11	62.44	1.81	79.01	79.35	2.30
45.55	45.88	1.33	62.45	62.79	1.82	79.36	79.69	2.31
45.89	46.23	1.34	62.80	63.13	1.83	79.70	80.04	2.32
46.24	46.57	1.35	63.14	63.48	1.84	80.05	80.38	2.33
46.58	46.92	1.36	63.49	63.82	1.85	80.39	80.73	2.34
46.93	47.26	1.37	63.83	64.17	1.86	80.74	81.07	2.35
47.27	47.61	1.38	64.18	64.51	1.87	81.08	81.42	2.36
47.62	47.95	1.39	64.52	64.86	1.88	81.43	81.76	2.37
47.96	48.30	1.40	64.87	65.20	1.89	81.77	82.11	2.38
48.31	48.64	1.41	65.21	65.55	1.90	82.12	82.45	2.39
48.65	48.99	1.42	65.56	65.89	1.91	82.46	82.80	2.40
49.00	49.33	1.43	65.90	66.24	1.92	82.81	83.14	2.41
49.34	49.68	1.44	66.25	66.58	1.93	83.15	83.49	2.42
49.69	50.02	1.45	66.59	66.93	1.94	83.50	83.84	2.43
50.03	50.37	1.46	66.94	67.27	1.95	83.85	84.19	2.44
50.38	50.71	1.47	67.28	67.62	1.96	84.20	84.53	2.45
50.72	51.06	1.48	67.63	67.96	1.97	84.54	84.88	2.46
51.07	51.40	1.49	67.97	68.31	1.98	84.89	85.22	2.47
51.41	51.75	1.50	68.32	68.65	1.99	85.23	85.57	2.48
51.76	52.09	1.51	68.66	69.00	2.00	85.58	85.91	2.49
52.10	52.44	1.52	69.01	69.34	2.01	85.92	86.26	2.50
52.45	52.78	1.53	69.35	69.69	2.02	86.27	86.60	2.51
52.79	53.13	1.54	69.70	70.03	2.03	86.61	86.95	2.52
53.14	53.47	1.55	70.04	70.38	2.04	86.96	87.29	2.53
53.48	53.82	1.56	70.39	70.72	2.05	87.30	87.64	2.54
53.83	54.16	1.57	70.73	71.07	2.06	87.65	87.98	2.55
54.17	54.51	1.58	71.08	71.41	2.07	87.99	88.33	2.56
54.52	54.85	1.59	71.42	71.76	2.08	88.34	88.67	2.57
54.86	55.20	1.60	71.77	72.10	2.09	88.68	89.02	2.58
55.21	55.54	1.61	72.11	72.45	2.10	89.03	89.36	2.59
55.55	55.89	1.62	72.46	72.79	2.11	89.37	89.71	2.60
55.90	56.23	1.63	72.80	73.14	2.12	89.72	90.05	2.61
56.24	56.58	1.64	73.15	73.48	2.13	90.06	90.40	2.62
56.59	56.92	1.65	73.49	73.83	2.14	90.41	90.74	2.63
56.93	57.27	1.66	73.84	74.17	2.15	90.75	91.09	2.64
57.28	57.61	1.67	74.18	74.52	2.16	91.10	91.43	2.65
57.62	57.96	1.68	74.53	74.86	2.17	91.44	91.78	2.66
57.97	58.30	1.69	74.87	75.21	2.18	91.79	92.12	2.67
58.31	58.65	1.70	75.22	75.55	2.19	92.13	92.47	2.68
58.66	58.99	1.71	75.56	75.90	2.20	92.48	92.81	2.69
59.00	59.34	1.72	75.91	76.24	2.21	92.82	93.16	2.70
59.35	59.68	1.73	76.25	76.59	2.22	93.17	93.50	2.71
59.69	60.03	1.74	76.60	76.93	2.23	93.51	93.85	2.72

APPENDIX 4.

WEST VIRGINIA CONSUMERS SALES TAX TEMPORARY REFUND RATE CHART
 FOR RETAILERS OF FOOD OTHER THAN GROCERY-TYPE STORES: NOT TO
 BE USED AFTER SEPTEMBER 28, 1979 WITHOUT WRITTEN AUTHORIZATION
 FROM THE STATE TAX COMMISSIONER

<u>AMOUNT OF SALE</u>		<u>REFUND</u>	<u>AMOUNT OF SALE</u>		<u>REFUND</u>
\$.01 to \$	5.00	NONE	\$ 325.01 to \$	335.00	\$.33
5.01	15.00	\$.01	335.01	345.00	.34
15.01	25.00	.02	345.01	355.00	.35
25.01	35.00	.03	355.01	365.00	.36
35.01	45.00	.04	365.01	375.00	.37
45.01	55.00	.05	375.01	385.00	.38
55.01	65.00	.06	385.01	395.00	.39
65.01	75.00	.07	395.01	405.00	.40
75.01	85.00	.08	405.01	415.00	.41
85.01	95.00	.09	415.01	425.00	.42
95.01	105.00	.10	425.01	435.00	.43
105.01	115.00	.11	435.01	445.00	.44
115.01	125.00	.12	445.01	455.00	.45
125.01	135.00	.13	455.01	465.00	.46
135.01	145.00	.14	465.01	475.00	.47
145.01	155.00	.15	475.01	485.00	.48
155.01	165.00	.16	485.01	495.00	.49
165.01	175.00	.17	495.01	505.00	.50
175.01	185.00	.18	505.01	515.00	.51
185.01	195.00	.19	515.01	525.00	.52
195.01	205.00	.20	525.01	535.00	.53
205.01	215.00	.21	535.01	545.00	.54
215.01	225.00	.22	545.01	555.00	.55
225.01	235.00	.23	555.01	565.00	.56
235.01	245.00	.24	565.01	575.00	.57
245.01	255.00	.25	575.01	585.00	.58
255.01	265.00	.26	585.01	595.00	.59
265.01	275.00	.27	595.01	605.00	.60
275.01	285.00	.28	605.01	615.00	.61
285.01	295.00	.29	615.01	625.00	.62
295.01	305.00	.30	625.01	635.00	.63
305.01	315.00	.31	635.01	645.00	.64
315.01	325.00	.32			

