



WEST VIRGINIA SECRETARY OF STATE
KRIS WARNER
ADMINISTRATIVE LAW DIVISION

eFILED
 5/5/2026 1:09:59 PM
 Office of West Virginia
 Secretary Of State

NOTICE OF SUNSET PROVISION EXTENSION REQUEST

AGENCY: Tax TITLE-SERIES: 110-15L
 RULE TYPE: Legislative CITE STATUTORY AUTHORITY: W. Va. Code §11-15-9t
 RULE NAME: 110-15L Exemption for Repair, Remodeling, and Maintenance of Aircraft

PLEASE SELECT A SUNSET PROVISION OPTION:

EXTEND THE SUNSET DATE OF THE RULE.

5 REQUESTED NUMBER OF YEARS FOR EXTENSION (SUBJECT TO LRMRC REVIEW).

LET THIS RULE EXPIRE.

PLEASE INDICATE IF THIS RULE INCLUDES:

RELEVANT FEDERAL STATUTES OR REGULATIONS INCORPORATED BY REFERENCE

PLEASE PROVIDE A BRIEF SUMMARY OF THE CONTENT OF THE RULE:

This rule explains and clarifies administrative and procedural requirements for the consumer sales and service tax exemption for purchases of services and tangible personal property sold for the repair, remodeling, and maintenance of aircraft as set forth under W. Va. Code §11-15-9t. Filing is only for Sunset extension.

SUMMARIZE IN A CLEAR AND CONCISE MANNER THE REASONS FOR REQUESTING A SUNSET PROVISION EXTENSION:

Filing is only for Sunset extension

SUMMARIZE IN A CLEAR AND CONCISE MANNER THE OVERALL ECONOMIC IMPACT OF THE RULE:

A. ECONOMIC IMPACT ON REVENUES OF STATE GOVERNMENT:

Filing is only for Sunset extension

B. ECONOMIC IMPACT OF THE LEGISLATIVE RULE ON THE STATE OR ITS RESIDENTS:

Filing is only for Sunset extension

C. FISCAL NOTE DETAIL:

Effect of Proposal	Fiscal Year		
	2026 Increase/Decrease (use "-")	2027 Increase/Decrease (use "-")	Fiscal Year (Upon Full Implementation)
1. Estimated Total Cost	0	0	0
Personal Services	0	0	0
Current Expenses	0	0	0
Repairs and Alterations	0	0	0
Assets	0	0	0
Other	0	0	0
2. Estimated Total Revenues	0	0	0

D. EXPLANATION OF ABOVE ESTIMATES (INCLUDING LONG-RANGE EFFECT):

Filing is only for Sunset extension

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENT IS TRUE AND CORRECT.

Yes

Anoop Bhasin -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.

ADMINISTRATIVE LAW DIVISION

Image creation pending.

Please try to view again at a later time.



Secretary of State
Bldg. 1, Suite 157-K
1900 Kanawha Blvd. East
Charleston, WV 25305-0770

Phone: 304-558-6000
866-767-8683
Visit us online:
www.wvsos.com