

**STATE OF WEST VIRGINIA**  
**EXECUTIVE DEPARTMENT**  
**CHARLESTON**  
**EXECUTIVE ORDER NO. 10-09**

**By the Governor**

**WHEREAS**, beginning May 3, 2009, a storm system of heavy rains caused severe flooding, flash-flooding, river flooding, mudslides and landslides throughout West Virginia; and

**WHEREAS**, a State of Emergency was declared on May 9, 2009, for Boone County, Logan County, McDowell County, Mingo County, Raleigh County and Wyoming County due to the effects of heavy sustained rains; and

**WHEREAS**, in accordance with a declaration filed on May 11, 2009, the State of Emergency is in effect for those counties until June 10, 2009; and

**WHEREAS**, on May 12, 2009, I requested from the President of the United States federal disaster assistance for Mingo County and Wyoming County because of the magnitude and severity of flood damage in those counties; and

**WHEREAS**, the State, in conjunction with the Federal Emergency Management Agency, is working to provide necessary disaster relief and assistance to the citizens of Mingo County and Wyoming County and other counties affected by floods; and

**WHEREAS**, West Virginia Code § 15-5-6(g) authorizes the Governor “[t]o suspend the provisions of any regulatory statute prescribing the procedures for conduct of state business or the orders, rules or regulations of any state agency, if strict compliance therewith would in any way prevent, hinder or delay necessary action in coping with the emergency;” and

**WHEREAS**, West Virginia Code § 15-5-6(k) authorizes the Governor “[t]o perform and exercise such other functions, powers and duties as are necessary to promote and secure the safety and protection of the civilian population;” and

**WHEREAS**, suspending the consumer sales and service tax and the use tax on purchase and use of certain building construction materials and supplies, mobile homes, house trailers, modular homes, and similar units and other supplies for flood relief would substantially improve efforts to restore and reconstruct flood-affected property in Boone County, Logan County, McDowell County, Mingo County, Raleigh County and Wyoming County.

**NOW, THEREFORE, I, JOE MANCHIN III**, by virtue of the authority vested in me as the Governor of the State of West Virginia, and in consideration of the foregoing situation, do hereby **ORDER** and **DIRECT** that:

(1) Until June 10, 2009, or, if further extended, through the existing State of Emergency, unless otherwise ordered, by the exercise of powers and duties necessary to promote and secure the safety and protection of the civilian population in accordance with § 15-5-6(k) of the West Virginia Code, the West Virginia consumers sales and service tax set forth in Article 15, Chapter 11 of the West Virginia Code and the West Virginia use tax set forth in Article 15A, Chapter 11 of the West Virginia Code shall be suspended, nullified and deemed not applicable to the purchase and use of such mobile homes, house trailers, modular homes or similar units in Boone County, Logan County, McDowell County, Mingo County, Raleigh County and Wyoming County by or for those persons rendered homeless by flooding and its consequences in those counties; and further

(2) Until June 10, 2009, or, if further extended, through the existing State of Emergency, unless otherwise ordered, the West Virginia consumers sales and service tax set forth in Article 15, Chapter 11 of the West Virginia Code and the West Virginia use tax set forth in Article 15A, Chapter 11 of the West Virginia Code shall be suspended, nullified and deemed not applicable to the purchase or use of specified building construction materials and supplies and other supplies for flood relief, including but not limited to bottled water and cleaning supplies purchased in Boone County, Logan County, McDowell County, Mingo County, Raleigh County and Wyoming County and designated by the West Virginia Tax Department in emergency rules promulgated for the purpose of implementing this Order as necessary for the reconstruction and restoration of flood-damaged property by or for persons rendered homeless by flooding in Boone County, Logan County, McDowell County, Mingo County, Raleigh County and Wyoming County, or for persons who have suffered damage to their property as a result of flooding in Boone County, Logan County, McDowell County, Mingo County, Raleigh County and Wyoming County, all such purchases being subject to the restrictions and requirements prescribed in such emergency rules.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of West Virginia to be affixed.



DONE at the Capitol, in the City of Charleston,  
State of West Virginia, this thirteenth day of May,  
in the year of our Lord, two thousand nine, and in  
the one hundred forty-sixth year of the State.

  
GOVERNOR

By the Governor

  
SECRETARY OF STATE