



## PROCEDURE FOR CLAIMING THE EXEMPTION

**Mobile homes, house trailers, modular homes and similar units.** In the case of purchases of mobile homes, house trailers, modular homes and similar units that qualify for the exemption set forth in Executive Order 10-09, if the purchaser is a person rendered homeless by the flooding, the purchaser must present to the seller a set of documentation consisting of a completed and executed special exemption certificate and a copy of a FEMA housing assistance letter showing the purchaser to be a person who has a housing need resulting from the flood. A copy of this set of documents shall be retained in the sales records of the seller subsequent to the sale.

If the purchase of a mobile home, house trailer, modular home or similar unit that qualifies for the exemption set forth in Executive Order 10-09 is made by a contractor or other person for and on behalf of a person who was rendered homeless by the flood, the purchaser must present to the seller a set of documentation consisting of a completed and executed special exemption certificate and a copy of a FEMA housing assistance letter showing the person for and on behalf of whom the purchase is made to be a person who has a housing need resulting from the flood. A copy of this set of documents shall be retained in the sales records of the seller subsequent to the sale.

**Note that a FEMA Housing Assistance letter is required for tax exempt purchases of mobile homes, house trailers, modular homes and similar units. This exemption does not exclude the \$20.00 West Virginia Affordable Housing Trust Fund fee.**

**Allowable building construction materials.** In the case of purchases of building materials the exemption allowed by Executive Order 10-09 shall be asserted at the time the building materials are purchased by or for the property owner who has suffered flood related damage, by presenting to the vendor a set of documentation consisting of a completed and executed special exemption certificate and documentation verifying the flood related losses of the property owner by or for whom such purchases are made. For example: a copy of a FEMA housing assistance letter, proof of settlement of an insurance claim for flood damage, an insurance adjuster's record of damage inspection or such other documentation as the Tax Department may determine by written public notice to be acceptable.

For purchases qualified for exemption in accordance with Executive Order 10-09 and that were made prior to the availability of the special exemption certificate, a refund may be claimed by filing form WV/CST-240 with an attached copy of the FEMA housing assistance letter, a copy of the proof of settlement of an insurance claim for flood damage, or a copy of the insurance adjuster's record of damage inspection.

The property owner who has suffered flood related damage, or a contractor or other person making purchases of allowable building materials for repair, reconstruction or replacement of property for such owner, must file one set of the documentation for each damaged or destroyed structure with each vendor. If the purchaser is claiming the exemption on purchases from more than one vendor, the property owner shall have a set of documentation on file with each of the vendors from whom exempt purchases are made. If the purchaser has two structures that suffered damage, then the purchaser shall have a set of documentation on file with each vendor for each loss. The required documentation needs to be filed with a vendor only one time. The vendor is required to keep records that tie each exempt purchase to the appropriate documentation.

If the purchaser is a contractor who is doing the repair or reconstruction work, or, in the case of a property owner who has suffered flood related damage and who relocates, a contractor doing the construction work for that relocated property owner shall be responsible for filing the required set of documentation with each vendor.

The contractor may only assert the exemption for allowable building construction materials and supplies that are purchased for direct and immediate use or consumption in the repair or reconstruction of the residential and business property to which the exemption certificate applies.

If the property owner relocates to a different site in West Virginia, the contractor may only assert the exemption for allowable building construction materials and supplies that are purchased for direct and immediate use and consumption in the construction of the residential property or commercial structure to which the exemption certificate applies.

The contractor may only assert the exemption in relation to qualified structures located within the State of West Virginia.

The exemption authorized by Executive Order 10-09 and the emergency rule applies to eligible purchases made on or after May 13, 2009 and on or before June 10, 2009.

**FOR ASSISTANCE CALL: (304) 558-3333, OR TOLL FREE 1-800-WVA-TAXS (1-800-982-8297)**