



# STATE OF WEST VIRGINIA

## Department of Revenue State Tax Department

**Joe Manchin III**  
Governor

**Christopher G. Morris**  
State Tax Commissioner

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## **WEST VIRGINIA TO HOST MULTI-STATE STREAMLINED SALES TAX MEETING SEPTEMBER 3-5, 2008**

CHARLESTON, W.V.—West Virginia Department of Revenue Cabinet Secretary Virgil T. Helton and State Tax Commissioner Christopher G. Morris announced today West Virginia's Capitol City will host the Streamlined Sales Tax Governing Board for a three day conference in September.

West Virginia is among 22 States that are members of this national organization. "By working together, the members aim to promote a streamlined sales tax system for the 21st Century among the states," Morris said.

In September, 150 people who are members of the Streamlined Sales Tax Governing Board, Business Advisory Council, State and Local Advisory Council will convene at the Embassy Suites Hotel in Charleston.

During the three day conference, members will study, propose and make necessary amendments to the streamlined sales tax agreement under design and in use today.

West Virginia has been a member since 2005. This is the first time the Mountain State is hosting Streamlined Sales Tax members.

"The decisions made by the Governing Board help West Virginia business owners. In today's fast paced world, sales make the collection and remittance of consumer sales tax a challenge for business owners," Helton said. By modernizing and simplifying sales tax collection, member states are easing the burden of doing business on all.

Currently out-of-state sellers are not required to collect and remit West Virginia sales tax on sales to West Virginia consumers. However, in-state sellers must collect and remit the consumer sales tax on sales. The streamlined sales tax agreement helps level the playing field by allowing those businesses with no nexus in West Virginia to voluntarily collect and remit the State's consumer sales tax on sales made in the Mountain State.

The streamline sales tax agreement has also impacted in-state tax changes. For instance, West Virginia's ENERGY STAR Sales Tax Free Holiday, occurring September 1-7, 2008, was influenced by other member states' ENERGY STAR holidays. The Mountain State's reduction of the food tax was also influenced by the streamline sales tax agreement. West Virginia adopted the definition of food found in the Streamlined Sales Tax Agreement in deciding what food is subject to the lower consumer sales tax rate in West Virginia.

By defining terms, and limitations, the streamlined sales tax project promotes administrative and cost efficiency, sales tax consistency and tax uniformity among the states for taxpayers, tax administrators and retail businesses.

To learn more about the streamlined sales tax project visit the West Virginia State Tax Department's website at:  
[www.state.wv.us/taxdiv](http://www.state.wv.us/taxdiv).