WEST VIRGINIA TAX DIVISION

TSD 310
Capital Improvement Rule: Sales and Use Tax for Construction Trades

This publication provides persons in the construction trades, including building contractors, home improvement contractors, carpenters, bricklayers, electricians, plumbers, roofers, heating and air conditioning contractors, pavers, landscapers, excavators, among others, with general information about how West Virginia consumers sales and use taxes apply to purchases of construction materials and to charges for various services to real property. Related publications include Publication TSD-325 (incidental installation rule); and Publication TSD-315 (regarding factory-built home dealers). The special rules discussed in those publications are not addressed here. This publication provides general information. It is not a substitute for tax laws or regulations.

Rules for Persons in Construction Trades

Persons in the construction trades **are required to** collect sales tax on both the services (labor) provided to their customers and on any appliances, equipment or materials sold to their customers in conjunction with the work they perform. They are then required to remit the tax collected to the state unless they are engaged in activity constituting a capital improvement.

To determine sales and use tax liability in the construction trades, work done to real property must be classified either as capital improvements or as non-capital improvement repairs, maintenance or installation services.

A **capital improvement** is any addition or alteration to real property that meets the following requirements:

1) It substantially adds to the value of real property or appreciably prolongs the useful life of the real property;
2) It becomes part of the real property or is permanently affixed to the real property so that removal would cause material damage to the property or article itself; and
3) It is intended to become a permanent installation or to remain there for an indefinite period of item.

Whether tax is due on services performed on real property depends on the results of those services. **If the end result of the service is a capital improvement to real property, the service is considered to be "contracting" and is not taxable. If the end result is a non-capital improvement, repair, alteration, or maintenance of real property, the service is taxable.**

Persons who fail to collect the proper amount of tax due from their customers are personally liable for the uncollected tax.

Alterations, repairs, improvements or decorations: Persons who make alterations, repairs, improvements or decorations to buildings, structures or real property that are not capital improvements are providing "taxable services" and must collect the sales tax from their customers on both the labor and materials used in providing the taxable services.

⇒ The taxable service providers who collect sales tax from their customers must also pay sales tax on their purchases of various business-related items, such as office furniture, office supplies, machinery, equipment, tools and materials.

⇒ However, the taxable service providers may purchase parts, materials and appliances tax-free if those items are resold to their customers in conjunction with providing the taxable services – the items must be resold and physically transferred to their customers. The taxable service providers may claim this limited exemption by providing the supplier from whom they make the purchases a properly completed certificate of exemption claiming the exemption for purchases made for resale.

Effective July 1, 2026 under HB 4028, purchases of services and building materials that are going to be installed in a public school facility are exempt from State, local, and municipal sales tax. This means the service or material must be directly used or consumed in the construction, alteration, repair or improvement of a new or existing public school facility in order to qualify for the exemption. Taxpayers can present an Exemption Certificate (F0003) at the time of purchase or get a refund of the sales tax paid with form CST-240. No use tax would be due so long as records indicate the materials were used in the intended manner.

Persons In Construction Trades Required to Collect Tax Must Timely Remit Tax Collected to the State

Persons in the construction trades making capital improvements for their customers are not required to collect sales tax from those customers. However, contractors making capital improvements must generally pay sales or use tax on all machinery, equipment, tools, and materials they purchase for use in their business and for use or consumption in making the capital improvements.

If persons in the construction trades are required to collect the tax, but do not have a Combined Sales and Use Tax account, they must contact the Tax Division so that an account is established for their business. When a sales and use tax account is established, the Tax Division will automatically provide the proper form (WV/CST-200CU) to remit the sales tax collected or the taxpayer can file and pay online at https://mytaxes.wvtax.gov.

The sales tax required to be collected by vendors is due either monthly, quarterly, or annually. It is the responsibility of a vendor in the construction trades to timely file and to remit the amounts required to be collected. Failure to file a tax return, late filing of a return or late payment of the tax subjects vendors to penalty and interest charges.

The Integrated Manufacturer/Contractor Rule

Producers or manufacturers of goods that are later used in contracting activities must pay use tax on the "gross value" of such goods. This rule also applies to producers of natural resources and manufacturers who also engage in contracting activities. An additional municipal tax may also apply. For a list of municipalities, effective dates and rates, visit our website at: https://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx.

Gross value should correspond, as closely as possible, to the gross proceeds that would be received by a producer or manufacturer selling similar products and quantities to another party in an arms length transaction.

See TSD-358 for more information regarding direct use.

Gross value is determined by applying the following rules in the order stated:

1) The gross value of the product consumed or used in contracting should be equal to the selling price, at consumption or use, of products of similar quality and character offered for sale in similar quantities by persons unrelated to the taxpayer.
2) In the absence of sales of similar products by unrelated persons, the gross value should be the average price that the producer or manufacturer sells similar products made during the taxable year to customers.
3) When the producer or manufacturer has not made sales of similar products to customers, gross value should be determined by taking the cost of the product and adding the average markup realized by the producer or manufacturer as it was produced.

The cost of the product is determined by including every item of cost, both direct and indirect, attributable to that particular product.

If the production or manufacturing takes place at the job site, the producer or manufacturer is treated solely as a contractor. In this case, use tax is calculated on the materials and equipment consumed or used in the production or manufacturing process. The gross value of the completed product is not separately taxed.

Use Tax Method Worksheet

The following worksheet can help determine which method should be used to calculate the gross value of products produced or manufactured and later used in contracting activity.

Rule 1

Are there sales between parties unrelated to you of products of like quality and character in similar quantities?

- ☐ Yes; Enter the price involved in theses sales as the gross value for use tax calculation. Do not use Rule 2 or 3.
- ☐ No; Skip to Rule 2.

Rule 2

Do you sell similar products to unrelated customers?

- ☐ Yes; Enter the price involved in theses sales as the gross value for use tax calculation. Do not use Rule 1 or 3.
- ☐ No; Skip to Rule 3.

Rule 3

Compute the costs involved in producing or manufacturing the product.

a. Direct costs (materials, labor, etc.)	a. $ _____
b. Indirect costs (overhead, administrative costs, etc.)	b. $ _____
c. Total manufacturing cost. Add lines a. and b.	c. $ _____
d. Markup (average markup on similar products)	d. $ _____
Total product value. Add lines c. and d.	**$ _____**

Calculate use tax on this amount.

Special Rules Regarding Pass-Through Exemptions for Construction Trade Contractors

Generally, a contractor may not assert an exemption to which the contractor's customer would have been entitled. However, there are certain exceptions to this general rule, which are detailed below.

A contractor performing construction contracting services may assert the exemption for qualified purchases of services, machinery, supplies and materials for use or consumption in their services for the following qualified businesses or organizations:

1. Manufacturing;
2. Transportation;
3. Transmission of liquid, natural gas or electricity by pipes or wires;
4. Communication;
5. Production of natural resources;
6. Generation or production or selling electric power;
7. Provision of a public utility service; or
8. Operation of a utility service or the operation of a utility business.

A contractor's purchases of services, computers, servers, building materials and tangible personal property, except purchases of gasoline and special fuel, to be installed into a building or facility or directly used or consumed in the construction, alteration, repair or improvement of a new or existing building or structure are exempt when the purchaser of the contracting services would be entitled to claim the exemption for sales of prewritten computer software, computers, computer hardware, servers and building materials and tangible personal property to be installed into a building or facility for direct use in a high-technology business or an internet advertising business.

A contractor's qualified purchases of computers and computer software, primary material handling equipment, racking and racking systems, and their components, and qualified purchases of building materials and certain tangible personal property, as these terms are defined and used in W. Va. Code §11-15-9n, are exempt when the purchaser of the contracting services would have qualified for the exemption set forth in W. Va. Code §11-15-9n.

A contractor's purchases of services, machinery, supplies or materials, except gasoline and special fuel, to be directly used or consumed in the construction, alteration, repair or improvement of a new or existing natural gas compressor station or gas transmission line having a diameter of twenty inches or more are exempt if the purchaser of the contracting services would have qualified for the exemption set forth in W. Va. Code §11-13S-4.

With relation to purchases of tangible personal property, the exemption applies to purchases of tangible personal property that remain on the construction site after the construction activity is completed.

- ⇒ It does not apply to purchases of tools, bulldozers, cranes, etc. that become the property of the construction contractor and are removed from the site after construction is completed. However, **rentals** of cranes, bulldozers, and other equipment specifically for use on the specifically identified job by the contractor, or operator of the machine, qualify for the exemption.
- ⇒ Purchases by a subcontractor, who is working for a prime contractor, where the prime contractor is entitled to the exemption, are also exempt in the same manner and with the same restrictions as are applicable to the prime contractor.
- ⇒ This exemption does not apply to purchases of gasoline or special fuel.

An additional municipal sales or use tax may also apply if the work performed is within a municipality that imposes a municipal sales and use tax. For a list of municipalities, effective dates and rates, visit our website at:

https://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx.

Exemption for Certain Services of Construction Managers for Projects that Result in Capital Improvement

The services of a construction manager are considered contracting and not subject to tax when the project results in a capital improvement. Those services are exempt from tax based upon a contract between the construction manager and the principal or owner, under which contract the construction manager employs, directs, coordinates or manages either design professionals or construction contractors, or both, who are hired and paid directly by the principal, or the owner, or the construction manager.

Generally, the following activities of a construction manager for a capital improvement project are exempt from sales tax:

- ⇒ Plan the capital project in steps, budget time, set a financial budget;
- ⇒ Determine labor requirements, hire labor and contractors, coordinate contractors;
- ⇒ Bid jobs, draft, evaluate, negotiate and execute contracts with design professionals and contractors;
- ⇒ Collaborate and coordinate with architects, engineers, and other construction and building specialists;
- ⇒ Instruct, supervise and coordinate contractors on site;
- ⇒ Report on work progress and budget matters to principals or owners;
- ⇒ Procure and monitor the use of materials;
- ⇒ Procure permits and licenses; and
- ⇒ Inspect, review and monitor compliance with building and safety codes and other regulations.

Services that are not contracting, and are therefore taxable, include the services of:

- ⇒ Acquiring land or real property;
- ⇒ Acquiring equipment if the equipment does not become part of the capital improvement;
- ⇒ Obtaining financing;
- ⇒ Purchasing insurance or bonds; and
- ⇒ All services on a project that does not result in a capital improvement.

To verify the exception for construction managers, the contract between the principal or owner and the construction manager must specify the activities or services and identify the resulting capital improvement.

SUMMARY

If the result of work on a structure, building or real property is a capital improvement, it is not taxable. This occurs when a:

- Property owner purchases…
  - ⇒ Materials only and performs his own labor, the property owner generally pays tax to the supplier.
  - ⇒ Materials directly from the supplier and hires a person in the construction trades to perform the labor, the property owner generally pays tax to the supplier but not to the person in the construction trades.
  - ⇒ Materials and labor from the person in the construction trades, the property owner pays no tax.
- Person in the construction trades purchases materials, equipment or supplies, the person in the construction trades generally pays tax to the supplier on all items.

An additional municipal sales or use tax may also apply if the work performed is within a municipality that imposes a municipal sales and use tax. For a list of municipalities, effective dates and rates, visit our website at: https://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx.

If the result of work on a structure, building or real property is simply a repair, maintenance or installation service is not a capital improvement, it is taxable. This occurs when a:

- Property owner purchases…
  - ⇒ Materials only and performs his own labor, the property owner generally pays tax to the supplier.
  - ⇒ Materials directly from the supplier and hires a person in the construction trades to perform the labor, the property owner generally pays tax to both the supplier and the person in the construction trades.
  - ⇒ Materials and labor from the person in the construction trades, the property owner generally pays tax to the person in the construction trades on the total charge.
- Person in the construction trades purchases materials, equipment or supplies, the person in the construction trades generally pays tax to the supplier on all items except for materials resold and physically transferred to the property owner. To purchase the resold items tax free, the person in the construction trades must provide an exemption certificate to the supplier.

CLASSIFICATION OF CAPITAL IMPROVEMENTS AND TAXABLE REPAIRS, MAINTENANCE OR INSTALLATION

Air Cleaners
Air Conditioners
Bathrooms
Brickwork
Central Air Conditioning
Chimneys
Doors
Driveways, Parking Lots and Walks
Electrical
Exterior
Fire, Water, Wind Damage
Fireplaces
Floor Coverings
Garage Doors
Heating - Coal
Heating - Electric
Heating - Electric Boiler
Heating - Electric Furnace
Heating - Gas
Heating - Heat Pump
Heating - Hot Water
Heating - Oil
Heating - Radiant
Heating - Solar
Heating - Steam
Heating - Warm Air Duct System
Heating - Wood Burning Furnace, Stove
Hot Water Heaters
Humidifiers
Kitchens
Miscellaneous
Painting
Patios
Plumbing - Piping
Plumbing - Sinks
Plumbing
Roofs
Septic Systems
Stairs
Sump Pumps
Ventilation
Walls
Windows
Yard Care

For more information, you can:

- **Call** a Taxpayer Services Representative at (304) 558-3333 or toll-free at (800) 982-8297
- **Email** taxhelp@wv.gov
- **Go Online** to tax.wv.gov

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)

Air Cleaners	• Repair or replacement of the following in self-contained or central units:
	  ◦ Collector plates
	  ◦ Electronic Plates
	  ◦ Filters
	  ◦ Power Boxes
	  ◦ Return Air Ducts
	  ◦ Sails
	• Installation or replacement of self-contained air cleaners
		• Installation of central air cleaner systems
		• Original installation of ductwork or required additional ductwork
		• Replacement of complete central air cleaner units

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)

Air Conditioners (other than Central Air Conditioning Systems)	• Repair or replacement of the following in mounted through-the-wall or in window units:
	  • Air flow controls
	  • Blowers
	  • Casings
	  • Compressors
	  • Copper tubing
	  • Fan motors
	  • Fans
	  • Filters
	  • Grilles
	  • Motors
	• Installation or replacement of window air conditoners
	• Replacement of through-the-wall mounted units
		• Original installation of through-the-wall mounted units
		
		See also Central Air Conditioning

Bathrooms	• Repair of:
	  • Cabinets
	  • Exhaust fans
	  • Faucets
	  • Mirrors
	  • Shower heads
	  • Sinks
	  • Toilets
	  • Tub or shower enclosures
	  • Tubs
	  • Vanities
	• Replacement of faucets and shower heads
		• Complete remodeling of bathrooms (toilet, tub, and vanity)
		• Complete installation or replacement (including any necessary fixtures) of:
		  • Cabinets
		  • Exhaust fans
		  • Sinks
		  • Tile (floor or wall)
		  • Toilets
		  • Tub or shower enclosures
		  • Tubs
		  • Vanities
		
		See also Electrical, Plumbing and Walls

Brickwork	• Fixing cracks
	• Replacing damaged bricks
	• Repainting
	• Sandblasting
		• Construction of new or complete replacement of brick:
		  • Chimneys
		  • Exterior surfaces
		  • Fireplaces
		  • Stairs or steps
		  • Structures
		  • Walls

Central Air Conditioning	• Maintenance contracts
	• Repair or replacement of:
	  • Blowers
	  • Coils
	  • Compressors
	  • Condenser coils
	  • Control devices
	  • Ductwork sections
	  • Excess moisture drains
	  • Fans
	  • Filters
	  • Refrigerant
	  • Refrigerant tubes
		• Installation of central air conditioning systems
		• Original installation of ductwork or required additional ductwork
		• Replacement of complete central air conditioning units

Chimneys	• Chimney cleaning
	• Fixing cracks
	• Installation of spark arrestors
	• Reporting
	• Sealing of flashings
	• Repair or replacement of:
	  • Caps
	  • Damaged bricks
	  • Flashings
	  • Flues
	  • Loose mortar
	  • Pots
	  • Rain and draft deflectors
		• Installation of new chimneys

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)

Doors	• Addition of paneling
	• Caulking (interior/exterior)
	• Elimination of binding or looseness
	• Installation of the following items in existing door:
	  • Closers
	  • Decorative moldings
	  • Kick plates
	  • Mail slots
	  • Peepholes
	  • Thresholds
	  • Weather stripping
	• Repair of existing doors
	• Repair or replacement of:
	  • Castings
	  • Closers
	  • Door frames
	  • Door knobs
	  • Glass panes
	  • Handles
	  • Head jambs
	  • Hinges
	  • Jambs
	  • Locks or latches
	  • Panels
	  • Saddles
	  • Screens
	  • Stiles Stops
	  • Thresholds
	  • Top rails
	  • Trim
	  • Weather stripping
	• Painting, varnishing or staining existing doors
		• Closing of doorways
		• Cutting of doorways
		• Installation or replacement of doors, or doors and frames, or storm doors with related hardware
		• Painting, varnishing or staining a new door

Driveways, Parking Lots and Walks	• Replacement of:
	  • Cobblestones
	  • Crushed stone
	  • Crushed stone with oil
	  • Flagstones
	  • Gravel
	• Repairing and patching of holes and cracks
	• Replacing sections of concrete or blacktop drive-ways, parking lots and walks
	• Sealing and dressing
		• Installation or complete repaving of driveways, parking lots and walks

Electrical	• Installation of dimmer switches
	• Repair of lighting fixtures
	• Repair or replacement of:
	  • Circuit breakers
	  • Door bells
	  • Door buzzers
	  • Door chimes
	  • Floor outlets
	  • Fluorescent fixture parts (ballasts, starters, tubes)
	  • Fuses
	  • Light bulbs
	  • Outdoor lampposts
	  • Outlets
	  • Receptacles
	  • Switches
	  • Wall boxes
	  • Wiring
		• Complete wiring or rewiring of structures or the upgrading of a service
		• Original installation of:
		  • Add-on panels
		  • Ceiling fixtures
		  • Circuit breakers
		  • Door bells
		  • Door buzzers
		  • Door chimes
		  • Flood outlets
		  • Fluorescent fixtures
		  • Main power boxes
		  • Metal raceways
		  • Multi-outlet strips
		  • Outdoor lamp posts
		  • Outlets
		  • Receptacles
		  • Switches
		  • Wall boxes
		  • Wall fixtures

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)

Exterior	• Cleaning of above or in ground swimming pools
	• Installation of:
	  • Above ground swimming pools (including pumps, filters, etc.)
	  • Canvas awnings
	• Patching cracks
	• Painting existing:
	  • Awnings
	  • Brickwork
	  • Concrete
	  • Exterior surfaces
	  • Fences
	  • Railings
	• Repair of louvers
	• Repair of maintenance of:
	  • Awnings (other than canvas)
	  • Decks
	  • Inground swimming pools (including pump, filters, etc)
	  • Patios
	  • Water well pumps
	• Repare, replacement or maintenance of:
	  • Above ground swimming pools (including pumps, filters, etc.)
	  • Canvas awnings
	  • Fence pickets, posts, rails or sections
	  • Flashings
	  • Gates
	  • Shingles
	  • Siding (partial)
	• Excavation work (if for repair and maintenance)
	• Snow removal
	• Deepening existing water wells
		• Additions to existing structures
		• Application of siding to structures
		• Replacement of porches
		• Re-siding of structures
		• Construction of:
		  • Dormers
		  • Foundations
		  • Garages
		  • New decks
		  • New homes
		  • New porches
		• Excavation work-if for a capital improvement
		• Insulating structures
		• Installation of new or replacement of existing:
		  • Awnings (other than canvas)
		  • Fences
		  • Gutter and downspout systems
		  • Louvers
		  • Water well pumps
		• Installation of inground swimming pools
		• Painting of new structures
		• Drilling or boring new water wells
		
		See also Yard Care

Fire, Water, Wind Damage	• Cleaning • Deodorizing • Refinishing floors • Removal of water or debris • Repainting • Replacement of broken glass	• Rehabilitation of damaged structures (see appropriate sections for work performed)

Fireplaces	• Cleaning
	• Fixing cracks
	• Repainting
	• Repair or replacement of:
	  • Ash pits
	  • Cold air inlets
	  • Damaged bricks
	  • Damper controls
	  • Dampers
	  • Fireboxes
	  • Firebricks
	  • Fire-chambers
	  • Flues
	  • Headers
	  • Hearths
	  • Lintels
	  • Mantels
	  • Smoke-chambers
	  • Smoke shelves
	  • Warm air outlets
		• Installation or replacement of fireplaces (other than freestanding fireplaces)

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)

Floor Coverings	• Cleaning
	• Sanding
	• Stripping
	• Refinishing
	• Repairing or partial replacement of:
	  • Carpeting
	  • Floor tiles
	  • Hardwood flooring
		Installation or complete replacement of:
		• Floor tiles*
		• Hardwood floor*
		• Linoleum*
		• Subflooring*
		• Wall-to-wall carpet*
		
		*Taxable when sold and installed by a retail dealer and installation is incidental to the sale.
		
		See Publication TSD-325

Garage Doors	• Adjustment of spring tension
	• Lubrication of parts
	• Maintenance of electric garage door openers and controls
	• Painting, varnishing or staining of existing garage doors
	• Weather stripping
	• Repair or replacement of:
	  • Casings
	  • Door Frames
	  • Door sections
	  • Glass panes
	  • Hinges
	  • Jambs
	  • Locks
	  • Panels
	  • Rollers
	  • Saddles
	  • Springs
	  • Stiles
	  • Stops
	  • Tracks
	  • Trim
		• Installation or replacement of complete garage doors
		• Painting, varnishing or staining of new garage doors

Heating - Coal	• Cleaning
	• Maintenance Contracts
	• Repair or replacement of:
	  • Coal screws
	  • Fan motors
	  • Junction boxes
	  • Stoker motors or relays
	  • Supply lines
	  • Thermostats
	  • Times
	  • Transformers
	  • Wind boxes
		• Replacement or installation of coal heating systems

Heating - Electric	• Cleaning • Maintaining contracts • Repair of baseboard heaters and wall heaters	• Additions to permanently installed electric heating systems • Installation or replacement of permanently installed electric heating units or systems

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)

Heating - Electric Boiler	• Cleaning
	• Maintaining Contracts
	• Repair or replacement of:
	  • Automatic air vents
	  • Circulators
	  • Controls
	  • Drain valves
	  • Expansion tanks
	  • Heating elements
	  • Pressure controls
	  • Relief valves
	  • Return lines
	  • Supply lines
	  • Thermostats
		• Installation or replacement of electric boilers

Heating - Electric Furnace	• Cleaning
	• Maintaining Contracts
	• Repair or replacement of:
	  • Blowers
	  • Fuses
	  • Condensers
	  • Elements
	  • Filters
	  • Low-voltage terminals
	  • Relays
	  • Sequencers
	  • Thermostats
	  • transformers
		• Installation or replacement of electric furnace

Heating - Gas	• Cleaning
	• Maintaining Contracts
	• Repair or replacement of:
	  • Burner heads
	  • Draft hoods
	  • Filters
	  • Main gas valves
	  • Main shutoff valves
	  • Pilot gas lines
	  • Pressure regulators
	  • Safety control valves
	  • Safety thermostat elements
	  • Vent pipes
		• Installation or replacement of gas furnace

Heating - Heat Pump	• Cleaning
	• Maintaining Contracts
	• Repair or replacement of:
	  • Blowers
	  • Coils
	  • Compressors
	  • Valves
		• Installation or replacement of heat pump units

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)

Heating - Hot Water	• Bleeding of radiators
	• Cleaning
	• Flushing of boilers
	• Maintenance contracts
	• Repair or replacement of:
	  • Air vent valves
	  • Boiler tubes
	  • Circulating pumps
	  • Coils
	  • Drain cocks
	  • Expansion tanks
	  • Furnace controls
	  • Main shutoff valves
	  • Piping (sections)
	  • Pressure reducing valves
	  • Pressure-relief valves
	  • Radiators
	  • Return mains
	  • Risers
	  • Supply mains
	  • Thermostats
	  • Water supply lines
		• Additions to hot water systems
		• Installation or replacement of hot water boilers or systems
		• Insulation of piping systems

Heating - Oil	• Cleaning
	• Maintenance contracts
	• Repair of oil burner guns
	• Repair or replacement of:
	  • Air tubes
	  • Blower tubes
	  • Fuel lines
	  • Motors
	  • Oil-level control valves
	  • Refractory firepots
	  • Stack-control relays
	  • Strainer pumps
	  • Transformers
		• Installation or replacement of oil furnaces
		• Original installation or replacement of oil tanks
		• Installation or replacement of oil burner guns

Heating - Radiant	• Cleaning of furnace systems
	• Maintenance contracts
	• Repair or replacement of:
	  • Balancing valves
	  • Circulating pumps
	  • Coils
	  • Common returns
	  • Drain cocks
	  • Feed lines
	  • Furnace controls
	  • Returns
	  • Shutoff valves
	  • Tanks (to trap air)
	  • Thermostats
	  • Vents
		• Additions to radian systems
		• Complete replacement of radiant systems
		• Installation of radiant systems

Heating - Solar	• Cleaning • Maintenance contracts • Repair or maintenance of solar heating systems	• Additions to permanent solar systems • Installation or replacement of permanent solar systems • Insulation of piping system

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)

Heating - Steam	• Cleaning of furnace systems
	• Maintenance contracts
	• Repair or maintenance of:
	  • Air vents
	  • Drain cocks
	  • Drain plugs
	  • Piping (sections)
	  • Radiators
	  • Reducers
	  • Safety valves
	  • Steam gauges
	  • Steam mains
	  • Thermostats
	  • Water gauges
	  • Water supply lines
	  • Wet returns
		• Additions to steam systems
		• Installation or replacement of steam boilers or systems
		• Installation of piping systems

Heating - Warm Air Duct System	• Repair or replacement of:
	  • Angle boots
	  • Balance dampers
	  • Cold air returns
	  • Duct sections
	  • Elbows
	  • Endcaps
	  • Floor diffusers
	  • Plenum takeoffs
	  • Plenum supply
	  • Side stack
	  • Takeoffs
	  • Stack heads
	  • Starting collars
	  • Top stack takeoffs
		• Additions to warm air ducts systems
		• Installations or replacement of warm air duct systems
		• Insulation of duct systems

Heating - Wood Burning Furnace, Stove	• Cleaning • Maintenance contracts • Installation of wood burning stoves • Repair and maintenance of wood burning furnaces or stoves	• Replacement or installation of wood burning furnaces

Hot Water Heaters	• Cleaning
	• Maintenance contracts
	• Repair or replacement of:
	  • Anode rods
	  • Burners
	  • Casing covers
	  • Connectors
	  • Draft diverters
	  • Drain pipes
	  • Drain valves
	  • Flue baffles, bodies collars
	  • Glass inner tanks
	  • Heating elements
	  • Inlet/outlet pipes
	  • Tank linings
	  • Temperature control knobs
	  • Temperature/pressure valves
	  • Thermostats
		• Installation or replacement of hot water heaters*
		
		*taxable when sold and installed by a retail dealer and the installation is incidental to the sale

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)

Humidifiers	• Cleaning
	• Maintenance contracts
	• Repair or replacement of:
	  • Evaporator pads
	  • Fans
	  • Motors
	  • Trays
		• Installation or replacement of permanently installed humidifiers

Kitchens	• Installation of ductless hoods
	• Painting, varnishing or staining of existing kitchen cabinets
	• Repair or maintenance of:
	  • Cabinets
	  • Countertops
	  • Dishwashers
	  • Ducted or ductless hoods
	  • Exhaust fans
	  • Faucets
	  • Freezers
	  • Garbage disposals
	  • Ovens
	  • Ranges
	  • Refrigerators
	  • Sinks
	• Replacement of:
	  • Cabinet doors
	  • Portions of cabinets
	  • Portions of countertops
	  • Faucets
	  • Portable dishwashers
	  • Freezers
	  • Ranges
	  • Refrigerators
		• Installation or replacement of:
		  • Built-in refrigerators*
		  • Built-in dishwashers*
		  • Built-in freezers*
		  • Built-in ovens*
		  • Built-in ranges*
		  • Countertops
		  • Ducted hoods
		  • Exhaust fans
		  • Garbage disposals
		  • Kitchen cabinets
		  • Sinks
		  • Water softeners
		*taxable when sold and installed by a retail dealer and the installation is incidental to the sale of the appliance
		
		• Painting, varnishing or staining of new kitchen cabinets
		
		See also Electrical, Plumbing and Walls

Miscellaneous	• Debris removal from construction sites
	• Installation or replacement of:
	  • Attic fans (removeable)
	  • Independent smoke or heat detectors
	  • mail boxes (installed on wall or post)
	  • Satellite dishes
	  • Smoke detectors (batter operated)
	• Periodic maintenance services on elevators and escalators
	• Pest control
	• Repair or maintenance of central vacuum systems
		• Debris removal from construction sites if done by the contractor
		• Fire sprinkler system installed in ceilings and connected to water supply systems
		• Installation or replacement of:
		  • Suspended ceilings
		  • Central vacuum systems
		  • Attic fans (permanently installed)
		• Labor costs for winter protection, temporary heat, electric and plumbing at construction sites

Painting	• Painting or repainting of existing buildings or structures or parts thereof	• Painting of new buildings, structures or additions • Painting of any new installations that constitute capital improvements

Patios	• Painting, varnishing or waterproofing existing patios
	• Repair or maintenance of patios
	• Repairing and patching of holes or cracks
	• Replacing sections of concrete patios
	• Replacement of blocks and flagstones
		• Complete installation or replacement of:
		  • Patio roofs
		  • Blacktop patios
		  • Concrete patios
		  • Flagstone, block or brick patios
		  • Wood patios
		• Painting, varnishing or waterproofing new patios

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)

Plumbing - Piping	• Fixing leaking pipes
	• Removal of roots from sewer pipes
	• Repair of sprinklers, water softeners and well pumps
	• Replacement of:
	  • Adapters
	  • Bends
	  • Branches
	  • Bushings
	  • Caps
	  • Cleanouts
	  • Copper tubing sections
	  • Coupling sleeves
	  • Couplings
	  • Elbows
	  • Flangers hose
	  • Adapters
	  • Long sweeps
	  • Piping sections
	  • Plastic tubing sections
	  • Plugs
	  • Reducers
	  • Sanitary t's
	  • Shield and clamp assemblies
	  • Soil pipes/traps
	  • T-fittings
	  • Traps
	• Repair or replacement of:
	  • Air chambers
	  • Cabinets
	  • Relief valves
	  • Shutoff valves
	  • traps
		• Additions to piping systems
		• Insulation of piping systems
		• Installation or replacement of:
		  • Garbage disposals
		  • Piping systems
		  • Sprinkler systems
		  • Water pumps
		  • Water softeners

Plumbing - Sinks	• Cleaning
	• Thawing frozen pipes
	• Repair or replacement of:
	  • Aerators
	  • Bottom cages
	  • Couplings
	  • Diverter assemblies
	  • Escutcheons
	  • Faucets
	  • Handle assemblies
	  • Handles
	  • Hose assemblies
	  • Hose guides
	  • Inlet seals
	  • Locknuts
	  • Connectors
	  • Packing nuts
	  • Seats
	  • Spouts
	  • Spray heads
	  • Stems
	  • Traps
	  • washers
		• Installation or replacement of sinks (including necessary sink fixtures)

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)
Plumbing	• Cleaning • Repair of enclosure Repair or replacement of: • Automatic diverters • Cartridges • Ears • Faucet heads • Faucets • Handles • Red flats • Retainer clips • Shower bases • Shower heads • Stems • Stop tubes • Traps washers Unclogging of: • Main drain pipes • Sink drains • Toilet drains • Tub/shower drains	• Installation or replacement (including necessary fixtures) of: • Shower stalls • Sinks • Toilets • Tub enclosures • tubs
Roofs	• Application of roof coatings or re-saturants to existing roofs • Cleaning of all types of roof systems, gutters, down-spouts, drains, etc. • Repair or replacement of the following items or accessories: • Copings • Cornices • Drip edges • Electric heating tape • Expansion joints • Gutter & downspout systems (partial) • Heating cables • Louvers & screens • Metal or composition valleys • Metal ornaments • Metal stacks • Rain & draft deflectors • Shingles (all types) • Skylights & scuttles) • Snow guards • Snow slides • Ventilators flashings (all types) • Gravel stops & fascia	• Original installation of all types of roof systems including accessories • Installation or replacement of complete gutter and downspout systems • Complete replacement of a roof (entire building), or the complete side of a roof, or the complete roof on a wing, turret, dormer, etc.
Septic Systems	• Cleaning of septic systems • Repair or maintenance of: • Distribution boxes • Dry wells • Grease traps • Leach fields • Lines • Seepage pits • Septic tanks	• Installation or replacement of: • Distribution boxes • Dry wells • Grease traps • Leach fields • Lines • Seepage pits • Septic tanks
Stairs	• Eliminating squeaks • Painting, varnishing or staining of existing stairs • Tightening of loose balusters • Repair or replacement of: • Balusters • Handrails • Newels • Risers • Termite damage • Trads • Wet and dry rot	• Installation or replacement of sets of stairs or staircases • Painting, varnishing or staining of new stairs or staircases

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)

Sump Pumps	• Installation or replacement of portable sump pumps
	• Repair or replacement (in permanent or portable sump pumps) of:
	  • Floats
	  • Motors
	  • Piping and connectors
	  • Pump suction heads
	  • Shutoff switches
		• Digging of sump pump holes
		• Installation or replacement of permanent sump pumps

Ventilation	• Installation or replacement of portable attic fans
	• Repair or replacement of the following in permanent or portable attic or exhaust fans:
	  • Bearings
	  • Blades
	  • Motors
	  • shutters
		• Installation or replacement of permanent:
		  • Attic fans
		  • Exhaust fans
		  • Roof vents
		  • Wind turbines

Walls	• Cleaning
	• Fixing nail pops
	• Painting of existing walls (including murals)
	• Patching cracks
	• Regrouting of ceramic tile
	• Repair of:
	  • Dents
	  • Split wallboard tape
	  • Wet and dry rot
	• Replacement of:
	  • Ceramic fixtures
	  • Damaged ceramic tiles
	  • Existing baseboards, molding, trim
	  • Wallboard panels
	  • Wood panels
	• Stopping water leaks
	• Taping of existing walls
	• Wallpapering of existing walls
		• Baseboards and trim installed in connection with paneling walls
		• Baseboards and trim installed on new walls
		• Complete paneling of new or existing walls
		• Finishing of new walls
		• Installation or replacement of tile walls
		• Installation or replacement of a wall*
		• Insulation of walls
		• Painting of new walls (including murals)
		• Wallpapering of new walls
		• Waterproofing new walls
		
		*taxable when sold and installed by a retail dealer and installation is incidental to the sale
		
		See Publication TSD-325

Windows	• Applying putty, window film or coating to existing windows
	• Caulking (interior/exterior)
	• Elimination of sticking
	• Installation of:
	  • Drapery rods/hardware Shades
	  • Valances Venetian blinds Window quilts
	  • Lubricating sashes
	  • Painting, varnishing or staining of existing windows
	  • Weather stripping
	• Repair of:
	  • Termite damage
	  • Wet and dry rot
	  • Window frames
	  • Window sills
	  • Windows
		• Application of window film or coating in connection with original installation
		• Installation or replacement of permanent combination storm windows
		• Installation or replacement of complete windows (frames and sashes)
		• Painting, varnishing or staining of new windows

	Repair, Maintenance or Installation of Tangible Personal Property (TAXABLE)	Capital Improvement (EXEMPT)
Windows, continued	Replacement of: • Aprons • Balances • Frames • Hardware (latches, handles, locks, etc.) • Inside stops • Parting strips • Pocket covers • Sash balances • Sash cords • Sash stiles • Sash weight pulleys • Sash weights • Side casings • Side jambs • Stools • Storm window panes or screens • Window frames • Window panes (glass or plastic) • Window sills • Yoke or head jambs	

Yard Care	• Fertilizing lawns and gardens
	• Garden care
	• Insect control
	• Installation of free standing foundations
	• Lawn care
	• Mowing
	• Pruning or removal of trees or shrubs
	• Repair or replacement of the following in underground lawn sprinkler systems:
	  • Centrifugal pumps
	  • Pump controllers
	  • Remote control valves
	  • Sections of piping
	  • Sprinkler controllers
	  • Sprinkler heads
	• Repair of fences and gates
	• Replacement of fence fabric
		• Original installation or complete replacement of:
		  • Fences
		  • Fountains (exempt free standing) underground lawn sprinkler systems
		  • Lawns
		• Planting of shrubs and trees
		• See also Exterior

For more information, you can:

- **Call** a Taxpayer Services Representative at (304) 558-3333 or toll-free at (800) 982-8297
- **Email** taxhelp@wv.gov
- **Go Online** to tax.wv.gov