



SALES AND USE TAX FOR STREAMING SERVICES

This publication provides general information regarding the state and municipal sales and use tax requirements for streaming services. It is not a substitute for tax laws or regulations.

GENERAL INFORMATION

- The purpose of this publication is to clarify the sales and use tax obligations of entities selling streaming services in this state.

WHAT ARE STREAMING SERVICES?

- A streaming service provider is generally a supplier of entertainment (music, movies, video games, etc.) or other content delivered electronically, usually by an internet, satellite or cable connection to the subscriber's computer, television, mobile device, or any other device suitable for accessing such content.
- Streaming services differ from the sales of digital products. A digital product is a discrete identifiable item. For example, a consumer may buy or rent a movie at a specified price for the download and will thereby have bought or leased a digital product. This TSD does not cover sales of digital products, only the sales of streaming services.
- When a consumer purchases streaming services, the consumer has generally bought access to curated entertainment content in the streaming service's catalog, but has not procured a right to any specified digital product.

STREAMING SERVICES ARE SUBJECT TO SALES AND USE TAX

- All sales of services in West Virginia are subject to sales and use tax unless there is a specific exception or exemption outlined under West Virginia law.
- There is no sales tax exemption regarding the provision of streaming services in West Virginia. Accordingly, streaming services are subject to the West Virginia Consumer Sales and Service Tax and Use Tax.
- An additional municipal sales or use tax not greater than one percent may also apply if the sale is sourced to 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 streaming service provider does not have a physical presence in West Virginia and is an out-of-state remote seller, please refer to TSD-406A for additional guidance.

ASSISTANCE AND ADDITIONAL INFORMATION

- For assistance or additional information, you may call a Taxpayer Service Representative at:

**1-800-WVA-TAXS
(1-800-982-8297)**

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

taxhelp@wv.gov