

West Virginia Sales Tax Info Sheet

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State Sales Tax

Local Sales Tax R

West Virginia has a statewide sales tax rate of **6%**, which was introduced in 1933. This data sheet was last updated in February 2025 by SalesTaxHandbook.com.

What is exempt from sales taxes in West Virginia?

Many states have special sales tax rates that apply to the purchase of certain types of goods, or fully exempt them from the sales tax altogether. Here's how West Virginia taxes five types of commonly-exempted goods:

Clothing



6%

Groceries



EXEMPT

Prepared Food



6%

Prescription Drugs



EXEMPT

OTC Drugs



6%

Are services subject to sales tax in West Virginia?

"Goods" refers to the sale of tangible personal property, which are generally taxable. "Services" refers to the sale of labor or non-tangibles. In West Virginia, services are taxable unless specifically exempted. To learn more, see salestaxhandbook.com/west-virginia/sales-tax-taxability#services.

Local Sales Taxes in West Virginia

Municipal governments in West Virginia are also allowed to collect a **local-option sales tax** that ranges from 0% to 1% across the state, with an average local tax of 0.231% (for a total of 6.228% when combined with the state sales tax). The maximum local tax rate allowed by West Virginia law is 1%. Below are listed local sales tax rates for the five largest cities in West Virginia. You can find other West Virginia city and county sales tax rates at salestaxhandbook.com/west-virginia/rates.

City Name	State Rate	County Rate	City Rate	Special Rate	Combined Rate
* Charleston, WV	6%	N/A	1%	N/A	7%
* Morgantown, WV	6%	N/A	1%	N/A	7%
* Huntington, WV	6%	N/A	1%	N/A	7%
* Martinsburg, WV	6%	N/A	1%	N/A	7%
* Parkersburg, WV	6%	N/A	1%	N/A	7%

To learn more, visit the West Virginia Sales Tax Handbook at SalesTaxHandbook.com/WestVirginia