

**News release News release news release**

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**State imposing new \$20 fee on all manufactured housing sales, real estate transactions  
Change begins as of Jan. 1**

CHARLESTON – The state is imposing a new \$20 fee on the sales of factory-built houses and stick-built housing transfers as of Jan. 1 in a plan designed to help find housing for low- to moderate-income state residents. (See W. Va. Code § 11-15-4c.) The fee also applies to modulars.

The fee is designed to support the Affordable Housing Trust Fund, which will make the money available for housing loans. Kevin Wilfong of Fairmont, co-president of the West Virginia Housing Institute Inc., is a member of the Affordable Housing Trust Fund.

WVHI supported the change to promote additional sales within the factory-built housing industry. The amount of money returned to the industry in sales is expected to eclipse the amount collected. Wilfong's membership on the board will assure the industry's voice will be heard.

The state Tax Department was provided a list of licensed dealers from the Division of Labor and will mail a "Mobile Factory-Built Home Fee Return" (Form WV/MFH-100) prior to its due date. The "mobile factory-built home fee" is required to be reported on the same reporting period as the Consumers Sales and Service Tax.

If more than \$50 a month in sales tax is collected, the return must be remitted by the 20th day of the succeeding month. If less than \$50 in sales tax is collected, the return must be remitted quarterly.

Quarterly returns are due by the 20th day of the month following the close of the quarterly report period.

The fee is not required to be collected on brokered sales where the licensed dealer "brokers" or arranges the sale of a factory-built home for an individual owner of a manufactured home and obtains only a commission on the sale. However, the broker's commission paid to the licensed dealer for the brokering service is subject to the Consumers Sales and Service Tax and Use Tax.

Additional information regarding the Mobile Factory-Built Home Fee may be found in Publication TSD-315 on the Tax Department website, [www.state.wv.us/taxdiv](http://www.state.wv.us/taxdiv) or by calling (1-800) 982-8297.