

West Virginia Department of Revenue Publication 315 (See sales tax on factory-built homes on this page) applies both to modular and manufactured homes. The tax rate is 6% of half the sales price if the unit is going to be considered a home and 6% of the sales price if anything other than a home.

With regard to the inclusion of property in the sale, there is no sales tax but there is a transfer tax on the sale of real property. A modular home on owned land is considered real estate, if it is on leased land it is considered personal property. The transfer tax is in Code 11-22 – link below.

www.legis.state.wv.us/WVCODE/ChapterEntire.cfm?chap=11&art=22