

STATE OF WEST VIRGINIA
OFFICE OF THE GOVERNOR
Charleston, WV 25305

April 2, 2010

VETO MESSAGE

The Honorable Natalie E. Tennant
Secretary of State
State Capitol
Charleston, WV 25305

Dear Secretary of State Tennant:

Pursuant to the provisions of Section Fourteen, Article VII of the Constitution of West Virginia, I hereby disapprove Enrolled Committee Substitute for H. B. 4521.

Enrolled Committee Substitute for House Bill 4521 creates an annual sales tax holiday on the purchase of firearms. Although I strongly support the Second Amendment to the United States Constitution and while I recognize the importance of firearms and hunting to our state, I cannot approve this Bill at this time due to its impact on state revenues.

If approved, this Bill would cost the state an estimated \$25,000 a year in lost sales tax revenue and, potentially, \$3,000,000 a year in lost revenue from the Streamlined Sales and Use Tax Agreement. The Streamlined Sales and Use Tax Agreement is an agreement with other states to collect sales and use taxes on certain interstate transactions. West Virginia receives approximately \$3,000,000 annually from the agreement. This Bill put West Virginia in danger of violating the agreement because the agreement does not permit sales tax holidays for firearms. A violation could mean expulsion from the agreement. If West Virginia is expelled, other member states may cease collecting sales and use taxes for the state.

Our state has a great outdoor tradition. However, in this time of economic uncertainty, I cannot, as Governor, afford to put this state in a position to lose millions of dollars in tax revenues. That is why I must regretfully veto Enrolled Committee Substitute for House Bill No. 4521.

Very truly yours,

JOE MANCHIN, III,
Governor.