1	H. B. 2136
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3	(By Delegates Doyle, Brown and Moore)
4	[Introduced January 12, 2011; referred to the
5	Committee on Finance.]
6	FISCAL
7	NOTE
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10	A BILL to amend the Code of West Virginia, 1931, as amended, by
11	adding thereto a new article, designated §11-18-1, §11-18-2
12	and §11-18-3, all relating to imposing an excise tax on
13	grocery stores, drug stores and convenience stores equal to
14	\$.05 for each plastic shopping bag given to customers.
15	Be it enacted by the Legislature of West Virginia:
16	That the Code of West Virginia, 1931, as amended, be amended
17	by adding thereto a new article, designated $11-18-1$ , $11-18-2$ and
18	§11-18-3, all to read as follows:
19	ARTICLE 18. PLASTIC SHOPPING BAG EXCISE TAX.
20	<u>§11-18-1. Short title.</u>
21	This article shall be known and cited as the "Plastic Shopping
22	Bag Excise Tax Act".
23	§11-18-2. Levy of tax on grocery stores, drug stores and

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convenience stores on plastic shopping bags. (a) Notwithstanding any provision of this code to the 3 contrary, beginning on July 1, 2011, all grocery stores, drug 4 stores and convenience stores subject to the consumers sales tax

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5 imposed by this article shall pay an excise tax of \$.05 for each 6 plastic shopping bag provided to customers.

(b) The tax imposed by this section may not be passed on to 7 8 the customer, but shall be the sole responsibility of each grocery 9 store, drug store or convenience store that provides plastic 10 shopping bags to customers.

11 §11-18-3. Rules; forms.

12 The Tax Commissioner may promulgate rules in accordance with 13 article three, chapter twenty-nine-a of this code that are 14 <u>necessary to effectuate and enforce</u> this article. The Tax 15 Commissioner may also prescribe forms necessary to effectuate and 16 enforce this article and provide other necessary guidelines on the 17 administration of this article.

NOTE: The purpose of this bill is to impose an excise tax on grocery stores, drug stores and convenience stores equal to \$.05 for each plastic shopping bag given to customers. The tax may not be passed on to customers.

§11-18-1 through §11-18-3 are new; therefore, it has been completely underscored.

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