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H. B. 2953

(By Delegates Fast, A. Evans, Rowan, Hornbuckle, Pushkin
and Fleischauer)

[Introduced February 24, 2015; referred to the
Committee on Health and Human Resources then Finance.]

**FISCAL
NOTE**

A BILL to amend and reenact §11-17-3 of the Code of West Virginia, 1931, as amended, relating
to increasing the excise tax on cigarettes and other tobacco products.

Be it enacted by the Legislature of West Virginia:

That §11-17-3 of the Code of West Virginia, 1931, as amended, be amended and reenacted
to read as follows:

ARTICLE 17. TOBACCO PRODUCTS EXCISE TAX ACT.

§11-17-3. Levy of tax; ratio; dedication of proceeds.

(a) *Tax on cigarettes.* -- For the purpose of providing revenue for the General Revenue Fund
of the state, an excise tax is hereby levied and imposed on sales of cigarettes at the rate of ~~55¢~~ \$1
on each twenty cigarettes or in like ratio on any part thereof. Only one sale of the same article shall
be used in computing the amount of tax due under this subsection.

(b) *Tax on tobacco products other than cigarettes.* -- Effective January 1, ~~2002~~, 2016, an
excise tax is hereby levied and imposed on the sale or use of, other than cigarettes, tobacco products
at a rate equal to ~~seven~~ thirty-nine percent of the wholesale price of each article or item of tobacco

1 product other than cigarettes sold by the wholesaler or subjobber dealer, whether or not sold at
2 wholesale, or if not sold, then at the same rate upon the use by the wholesaler or dealer. Only one
3 sale of the same article shall be used in computing the amount of tax due under this subsection.
4 Revenues received from this tax shall be deposited into the General Revenue Fund.

5 (c) *Effective date.* -- The changes set forth herein to this section and section four of this
6 article shall become effective May 1, 2003.

NOTE: The purpose of this bill is to increase the tax on tobacco and tobacco related products.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.