1    **Senate Bill No.  534**

2        (By Senators Takubo, Stollings, Kessler and Prezioso)

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4        [Introduced February 20, 2015; referred to the Committee on Finance.]

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6                                                                                **FISCAL NOTE**

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9  A BILL to amend and reenact §11-17-3 of the Code of West Virginia, 1931, as amended, relating

10        to increasing excise tax on cigarettes.

11 *Be it enacted by the Legislature of West Virginia*:

12        That §11-17-3 of the Code of West Virginia, 1931, as amended, be amended and reenacted

13 to read as follows:

14 **ARTICLE 17.  TOBACCO PRODUCTS EXCISE TAX ACT.**

15 **§11-17-3.  Levy of tax; ratio; dedication of proceeds.**

16        (a) *Tax on cigarettes*. -- ~~For the purpose of providing revenue for the General Revenue Fund~~

17 ~~of the state, an~~ An excise tax is hereby levied and imposed on sales of cigarettes at the rate of ~~55¢~~

18 $1.55 on each twenty cigarettes or in like ratio on any part thereof.  Only one sale of the same article

19 shall be used in computing the amount of tax due under this subsection.

20        (b) *Tax on tobacco products other than cigarettes*. -– ~~Effective January 1, 2002, an~~ An

21 excise tax is hereby levied and imposed on the sale or use of, other than cigarettes, tobacco products

1 at a rate equal to seven percent of the wholesale price of each article or item of tobacco product other

2 than cigarettes sold by the wholesaler or subjobber dealer, whether or not sold at wholesale, or if not

3 sold, then at the same rate upon the use by the wholesaler or dealer.  Only one sale of the same article

4 shall be used in computing the amount of tax due under this subsection.  ~~Revenues received from~~

5 ~~this tax shall be deposited into the General Revenue Fund.~~

6          (c) *Effective date*. -– The changes set forth herein to this section and section four of this

7 article shall become effective ~~May 1, 2003~~ July 1, 2015.


NOTE: The purpose of this bill is to increase the tax on a pack of twenty cigarettes by $1.

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