

# WEST VIRGINIA LEGISLATURE

## 2016 REGULAR SESSION

**Introduced**

### **House Bill 4181**

**FISCAL  
NOTE**

BY DELEGATE DEEM

[Introduced January 20, 2016; referred to the  
committee on Health and Human Resources then the  
Judiciary.]

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

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

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

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

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

1 (a) *Tax on cigarettes.* -- For the purpose of providing revenue for the General Revenue  
2 Fund of the state, an excise tax is hereby levied and imposed on sales of cigarettes at the rate of  
3 ~~55¢~~ \$1.55 on each twenty cigarettes or in like ratio on any part thereof. Only one sale of the same  
4 article shall be used in computing the amount of tax due under this subsection.

5 (b) *Tax on tobacco products other than cigarettes.* -- Effective January 1, ~~2002~~ 2017, an  
6 excise tax is hereby levied and imposed on the sale or use of, other than cigarettes, tobacco  
7 products at a rate equal to ~~seven~~ thirty-nine percent of the wholesale price of each article or item  
8 of tobacco product other than cigarettes sold by the wholesaler or subjobber dealer, whether or  
9 not sold at wholesale, or if not sold, then at the same rate upon the use by the wholesaler or  
10 dealer. Only one sale of the same article shall be used in computing the amount of tax due under  
11 this subsection. Revenues received from this tax shall be deposited into the General Revenue  
12 Fund.

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

NOTE: The purpose of this bill is to increases the excise tax on cigarettes and other tobacco products.

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