

# **WEST VIRGINIA LEGISLATURE**

## **2017 REGULAR SESSION**

**Introduced**

### **Senate Bill 678**

BY SENATORS MILLER

[Introduced March 20, 2017; Referred  
to the Committee on Finance]

1 A BILL to repeal §11-17-4b of the Code of West Virginia, 1931, as amended; and to amend said  
 2 code by adding thereto a new section, designated §11-15-3d, relating to tax on sales of  
 3 e-cigarette liquid.

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

1 That §11-17-4b of the Code of West Virginia, 1931, as amended, be repealed; and that  
 2 said code be amended by adding thereto a new section, designated §11-15-3d, to read as follows:

**ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**

**§11-15-3d. Tax on sales of e-cigarette liquid; rate; definitions.**

1 (a) The general consumer sales and service tax imposed by this section on sales of e-  
 2 cigarette liquid shall be at the rate of 11¢ on the dollar of sales or services.

3 (b) (1) "E-cigarette" means an electrical or electronic device that is composed of a heating  
 4 element, battery or electrical or electronic circuit, or a combination of heating element, battery and  
 5 electrical or electronic circuit, which works in combination with e-liquid, and without the use or  
 6 presence of tobacco, to produce an inhalable product of smoke, vapor, fog, mist, gas or aerosol  
 7 suspension of nicotine or another substance. The term e-cigarette includes, but is not limited to,  
 8 any so designed, or similarly designed, product that is manufactured, distributed, marketed or  
 9 sold as an e-cigarette, e-cigar, e-pipe or under any other name or descriptor.

10 (2) "E-cigarette liquid" means any of the liquids or liquid mixtures which do not contain  
 11 tobacco and are used in e-cigarettes and is also known as e-juice, e-fluid, e-liquid or e-liquid  
 12 product. E-cigarette liquid includes e-cigarette liquid mixing kits and e-cigarette liquid mixing kit  
 13 components. When used in, or with, an e-cigarette, e-cigarette liquid is vaporized or otherwise  
 14 converted into an inhalable product. E-cigarette liquid may or may not include, without limitation,  
 15 propylene glycol, vegetable glycerin, nicotine from any source or flavorings.

NOTE: The purpose of this bill is to replace the excise tax on e-liquids with a consumer sales tax on e-liquids in a fiscally neutral manner.

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