

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2477

FISCAL
NOTE

BY DELEGATES STEELE, SHOTT, D. KELLY AND

HOUSEHOLDER

[Introduced January 17, 2019; Referred
to the Committee on Health and Human Resources
then the Judiciary then Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-17-3a, relating to establishing different rates of taxation for tobacco
 3 products for certain border counties.

Be it enacted by the Legislature of West Virginia:

ARTICLE 17. TOBACCO PRODUCTS EXCISE TAX ACT.

§11-17-3a. Different tobacco tax rates for certain border counties.

1 (a) Effective July 1, 2019, the counties of McDowell, Mercer, Monroe, Greenbrier,
 2 Pocahontas, Pendleton, Hardy, Hampshire, Morgan, Berkeley, and Jefferson have the tobacco
 3 tax rates as follows:

4 (1) The excise tax rate levied and imposed on the sale of cigarettes is 30 cents on each
 5 20 cigarettes or like ratio on any part thereof. Only one sale of the same article be used in
 6 computing the amount of taxes due under this subsection.

7 (2) The excise tax levied and imposed on the sales or use of tobacco products other than
 8 cigarettes is at the rate equal to 10 percent of the wholesale price of each article or item of tobacco
 9 products other than cigarettes sold by the wholesaler or subjobber dealer, whether or not sold at
 10 wholesale or if not sold, then at the same rate upon the use by the wholesaler or dealer. Only
 11 one sale of the same article shall be used in computing the amount of tax due under this
 12 subsection.

13 (b) Effective July 1, 2019, the counties of Mingo, Wayne and Cabell have the tobacco tax
 14 rates as follows:

15 (1) The excise tax rate levied and imposed on the sale of cigarettes is one-dollar and 10
 16 cents on each 20 cigarettes or like ratio on any part thereof. Only one sale of the same article be
 17 used in computing the amount of taxes due under this subsection.

18 (2) The excise tax levied and imposed on the sales or use of tobacco products other than
 19 cigarettes is at the rate equal to 12 percent of the wholesale price of each article or item of tobacco
 20 products other than cigarettes sold by the wholesaler or subjobber dealer, whether or not sold at

21 wholesale or if not sold, then at the same rate upon the use by the wholesaler or dealer. Only
22 one sale of the same article shall be used in computing the amount of tax due under this
23 subsection.

24 (c) The tobacco tax rates in all counties not listed in (a) or (b) above is that set forth in
25 §11-17-3 of this code.

NOTE: The purpose of this bill is to provide different tobacco products tax rates in certain counties of the state.

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