



Jim Justice
Governor of West Virginia

March 25, 2020

VIA HAND DELIVERY

The Honorable Mac Warner
Secretary of State
Building 1, Suite 157-K
State Capitol
Charleston, WV 25305

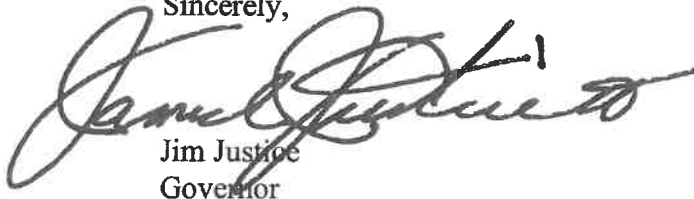
Re: Enrolled House Bill 4159

Dear Secretary Warner:

Pursuant to the provisions of Section Fourteen, Article VII of the Constitution of West Virginia, I hereby disapprove and return Enrolled House Bill 4159, which fails to provide the State Tax Commissioner with the necessary statutory authority to administer, collect, and enforce the new tax on hard cider, or any authority to promulgate rules regarding the new tax on hard cider.

For these reasons, I must disapprove and return Enrolled House Bill 4159

Sincerely,



Jim Justice
Governor

cc: The Honorable Mitch Carmichael
President of the Senate
The Honorable Roger Hanshaw
Speaker of the House of Delegates