

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2455

FISCAL
NOTE

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[Introduced January 16, 2019; Referred
to the Committee on Banking and Insurance then
Finance.]

1 A BILL to amend and reenact §11-19-2 of the Code of West Virginia, 1931, as amended, relating
 2 to redirecting excise tax revenue on bottled soft drinks from West Virginia University
 3 schools to the Public Employees Insurance Agency.

Be it enacted by the Legislature of West Virginia:

ARTICLE 19. SOFT DRINKS TAX.

§11-19-2. Excise tax on bottled soft drinks, syrups and dry mixtures; disposition thereof.

1 For the purpose of providing revenue for ~~the construction, maintenance and operation of~~
 2 ~~a four-year school of medicine, dentistry and nursing of West Virginia University~~ additional funding
 3 of the Public Employees Insurance Agency, an excise tax is hereby levied and imposed on and
 4 after midnight of June 30, ~~1954~~ 2019, upon the sale, use, handling or distribution of all bottled soft
 5 drinks and all soft drink syrups, whether manufactured within or without this state, as follows:

6 (1) On each bottled soft drink, a tax of 1 cent on each 16 and nine-tenths fluid ounces, or
 7 fraction thereof, or on each one-half liter, or fraction thereof contained therein.

8 (2) On each gallon of soft drink syrup, a tax of 80 cents, and in like ratio on each part
 9 gallon thereof, or on each four liters of soft drink syrup a tax of 84 cents, and in like ratio on each
 10 part four liters thereof.

11 (3) On each ounce by weight of dry mixture or fraction thereof used for making soft drinks,
 12 a tax of 1 cent or on each 28.35 grams, or fraction thereof, a tax of 1 cent.

13 Any person manufacturing or producing within this state any bottled soft drink or soft drink
 14 syrup for sale within this state and any distributor, wholesale dealer or retail dealer or any other
 15 person who is the original consignee of any bottled soft drink or soft drink syrup manufactured or
 16 produced outside this state, or who brings such drinks or syrups into this state, shall be liable for
 17 the excise tax hereby imposed. The excise tax hereby imposed shall not be collected more than
 18 once in respect to any bottled soft drink or soft drink syrup manufactured, sold, used or distributed
 19 in this state.

20 All revenue collected by the commissioner under the provisions of this article, less such

21 costs of administration as are hereinafter provided for, shall be paid by him or her into a ~~special~~
22 ~~medical school fund, which is hereby created in the State Treasury, to be used solely for the~~
23 ~~construction, maintenance and operation of a four-year school of medicine, dentistry and nursing,~~
24 ~~as otherwise provided by law~~ a special fund in the State Treasury to be used solely to supplement
25 existing funding for the Public Employees Insurance Agency.

NOTE: The purpose of this bill is to redirect excise tax revenue on bottled soft drinks from certain West Virginia University schools to the Public Employees Insurance Agency.

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