

# WEST VIRGINIA LEGISLATURE

## 2020 REGULAR SESSION

Introduced

### Senate Bill 538

FISCAL  
NOTE

BY SENATOR MAYNARD

[Introduced January 20, 2020; referred  
to the Committee on Health and Human Resources;  
and then to the Committee on Finance]

1 A BILL to repeal §11-19-1, §11-19-2, §11-19-4, §11-19-4a, §11-19-4b, §11-19-5, §11-19-5a, §11-  
 2 19-5b, §11-19-5c, §11-19-7a, §11-19-9, §11-19-10, §11-19-11, and §11-19-12 of the  
 3 Code of West Virginia, 1931, as amended, relating to repealing of excise tax imposed on  
 4 soft drinks.

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

**ARTICLE 19. SOFT DRINKS TAX.**

**§1. Repeal of article relating to excise tax imposed on soft drinks.**

1 That §11-19-1, §11-19-2, §11-19-4, §11-19-4a, §11-19-4b, §11-19-5, §11-19-5a, §11-  
 2 19-5b, §11-19-5c, §11-19-7a, §11-19-9, §11-19-10, §11-19-11 and §11-19-12 of the Code of  
 3 West Virginia are repealed.

NOTE: The purpose of this bill is to repeal the article imposing excise tax on soft drinks.

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