

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2042

BY DELEGATES HOWELL, J. JEFFRIES, FOSTER, MARTIN,

D. JEFFRIES, MALLOW AND BATES

[Introduced February 10, 2021; Referred to the
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-15-9t, relating to exempting sales of small arms and small arms
 3 ammunition from state sales and use taxes.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9t. Exemption for sales of small arms and ammunitions.

1 (a) The sale of small arms and small arms ammunition, as those terms are defined in
 2 subsections (b) and (c) of this section, is exempted from the taxes imposed by this article and
 3 §11-15A-1 et seq. of this code.

4 (b) "Small arms" means any portable firearm, designed to be carried and operated by a
 5 single person, including, but not limited to, rifles, pistols, and revolvers, with a gun barrel internal
 6 diameter of .50 caliber or smaller.

7 (c) "Small arms ammunition" means firearms ammunition designed for use in portable
 8 firearms with a gun barrel internal diameter of .50 caliber or smaller.

NOTE: The purpose of this bill is to exempt sales of small arms and small arms ammunition from state sales and use tax.

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