

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

**Introduced**

### **House Bill 2254**

**FISCAL  
NOTE**

BY DELEGATE STEELE

[Introduced February 10, 2021; 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, 2021, 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 one  
 11 sale of the same article shall be used in computing the amount of tax due under this subsection.

12 (b) Effective July 1, 2021, the counties of Mingo, Wayne, and Cabell have the tobacco tax  
 13 rates as follows:

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

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

- 21 sale of the same article shall be used in computing the amount of tax due under this subsection.
- 22 (c) The tobacco tax rates in all counties not listed in (a) or (b) above is that set forth in
- 23 §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.