WEST VIRGINIA LEGISLATURE

**FISCAL NOTE**

2023 REGULAR SESSION

Introduced

House Bill 2601

By Delegates Crouse, Brooks, Kirby, Heckert, Maynor, Mallow, Hornby, Longanacre, Worrell, Steele, and Vance

[Introduced January 17, 2023; Referred to the Committee on Finance]

A BILL to amend and reenact the Code of West Virginia, 1931, as amended, by adding thereto a new section designated §11-15-9v, relating to creating a tax exemption for funeral, cremation, and burial services.

Be it enacted by the Legislature of West Virginia:

Article 15. Consumer sales and service tax.

§11-15-9v. Funeral, cremation and Burial Services.

Notwithstanding any provision of this code to the contrary, the sale of funeral, cremation, and burial services, as those terms are defined in §30-6-1, *et seq.* of this code, are exempted from the taxes imposed by this article and by §11-15A-1 *et seq.* of this code.

NOTE: The purpose of this bill is to create a tax exemption for funeral, cremation, and burial services.

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