

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

House Bill 2601

FISCAL
NOTE

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

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

1 A BILL to amend and reenact the Code of West Virginia, 1931, as amended, by adding thereto a
2 new section designated §11-15-9v, relating to creating a tax exemption for funeral,
3 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.

1 Notwithstanding any provision of this code to the contrary, the sale of funeral, cremation,
2 and burial services, as those terms are defined in §30-6-1, et seq. of this code, are exempted from
3 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.