

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

House Bill 2796

By Delegates Holstein, Foster, Mazzocchi, Linville,

Horst, Cannon, and Steele

[Introduced January 18, 2023; 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 §11-15-9v relating to exempting daylight fluorescent orange outer garments
 3 from sales tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 9. CONSUMER SALES AND SERVICE TAX.

§11-15-9v. Exemption for sales of daylight fluorescent outerwear

1 Notwithstanding any provision of this code to the contrary, the sale of outerwear in daylight
 2 fluorescent orange or blaze orange, for the purpose of hunter’s safety, are exempted from the
 3 taxes imposed by this article and by §11-15A-1 et seq. of this code.

NOTE: The purpose of this bill is to exempt daylight fluorescent orange outerwear purchases from sales 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.