WEST VIRGINIA LEGISLATURE

**FISCAL NOTE**

2024 REGULAR SESSION

Introduced

House Bill 4353

By Delegate Holstein

[Introduced ; Referred  
to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-15-9v, relating to exempting daylight fluorescent orange outer garments from sales tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. consumers sales and service tax.

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

Notwithstanding any provision of this code to the contrary, the sale of outerwear in daylight fluorescent orange or blaze orange, for the purpose of hunter's safety, is 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 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.