

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

**Introduced**

### **House Bill 2140**

**FISCAL  
NOTE**

By Delegate Holstein

[Introduced February 12, 2025; 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 during the first two weeks in November.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 15. 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, sold and marketed for the purpose of hunter's safety, is  
3 exempted from the taxes imposed by this article and by §11-15A-1, et seq. during the first two  
4 weeks in November.

NOTE: The purpose of this bill is to exempt daylight fluorescent orange outerwear purchases from sales tax during the first two weeks in November.

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