WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2518

By Delegates Anders, White, Ridenour, Dean, and Bridges

[Introduced February 17, 2025; referred to the Committee on Finance]

A BILL to repeal §11-16-13 of the Code of West Virginia, 1931, as amended; to repeal 11-17-1, §11-17-2, §11-17-3, §11-17-4, §11-17-4a, §11-17-4b, §11-17-5, §11-17-6, §11-17-7, §11-17-9, §11-17-10, §11-17-11, §11-17-12, §11-17-13, §11-17-17, §11-17-19, §11-17-19a, §11-17-19b, §11-17-19c, §11-17-20, §11-17-20a, §11-17-20b, §11-17-21, §11-17-22, and §11-17-23 of said code; to repeal §29-22C-26 of said code; to repeal §60-3A-21 of said code; and to repeal §60-8-4 and §60-8-24, all relating to repealing taxes on alcohol, tobacco, and gambling.

Be it enacted by the Legislature of West Virginia:

CHAPTER 11. TAXATION.

ARTICLE 16. NONINTOXICATING BEER.

§11-16-13. Barrel tax on nonintoxicating beer.

[Repealed].

ARTICLE 17. TOBACCO PRODUCTS EXCISE TAX ACT.

§11-17-1. Short title.

[Repealed].

§11-17-2. Definitions.

[Repealed].

§11-17-3. Levy of tax; ratio; dedication of proceeds.

[Repealed].

§11-17-4. Effect of rate changes; tobacco products on hand or in inventory; report; discount.

[Repealed].

§11-17-4a. No tobacco products tax by municipalities or other governmental subdivisions.

[Repealed].

§11-17-4b. Levy of tax on e-cigarette liquid; definitions; rate; invoice; report; payment; authority of the Tax Commissioner to inspect and examine witnesses; presumption; bond.

[Repealed].

§11-17-5. How tax paid; stamps; how affixed; violations.

[Repealed].

§11-17-6. Sales of stamps by deputies; fees; reports of deputies.

[Repealed].

§11-17-7. Form of stamps; custody; discounts; security for payments.

[Repealed].

§11-17-9. Discounts.

[Repealed].

§11-17-10. Refunds.

[Repealed].

§11-17-11. Surety bonds required; release of surety; new bond.

[Repealed].

§11-17-12. Reports required; due date; records to be kept; inspection of records and stocks; examination of witnesses, summons, etc.

[Repealed].

§11-17-13. Preservation of rules.

[Repealed].

§11-17-17. Enforcement powers.

[Repealed].

§11-17-19. Penalty for failure to file report when no tax due.

[Repealed].

§11-17-19a. Criminal penalties.

[Repealed].

§11-17-19b. Certain tax-not-paid tobacco products declared contraband.

[Repealed].

§11-17-19c. Magistrate courts have concurrent jurisdiction.

[Repealed].

§11-17-20. Transportation of unstamped cigarettes or tax-not-paid tobacco products; forfeitures and sales of cigarettes and equipment.

[Repealed].

§11-17-20a. Criminal penalty for unlawful transportation of tax-not-paid tobacco products.

[Repealed].

§11-17-20b. Vending machines; presence of tax-not-paid tobacco products.

[Repealed].

§11-17-21. Severability.

[Repealed].

§11-17-22. General procedure and administration.

[Repealed].

§11-17-23. Special study on impact of tax on tobacco products other than cigarettes.

[Repealed].

CHAPTER 29. MISCELLANEOUS BOARDS AND OFFICERS.

ARTICLE 22C. WEST VIRGINIA LOTTERY RACETRACK TABLE GAMES ACT.

§29-22C-26. Tax on the privilege of holding a license to operate West Virginia Lottery table games.

[Repealed].

CHAPTER 60. STATE CONTROL OF ALCOHOLIC LIQUORS.

ARTICLE 3A. SALES BY RETAIL LIQUOR LICENSEES.

**§60-3A-21. Tax on purchases of liquor.**

[Repealed].

ARTICLE 8. SALE OF WINES.

§60-8-4. Liter tax.

[Repealed].

§60-8-24. Disposition of revenue.

[Repealed].

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