

# **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]

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

1 [Repealed].

### **ARTICLE 17. TOBACCO PRODUCTS EXCISE TAX ACT.**

#### **§11-17-1. Short title.**

1 [Repealed].

#### **§11-17-2. Definitions.**

1 [Repealed].

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

1 [Repealed].

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

1 [Repealed].

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

1 [Repealed].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.**

1 [Repealed].

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

1 [Repealed].

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

1 [Repealed].

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

1 [Repealed].

**§11-17-9. Discounts.**

1 [Repealed].

**§11-17-10. Refunds.**

1 [Repealed].

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

1 [Repealed].

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

1 [Repealed].

**§11-17-13. Preservation of rules.**

1 [Repealed].

**§11-17-17. Enforcement powers.**

1 [Repealed].

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

1 [Repealed].

**§11-17-19a. Criminal penalties.**

1 [Repealed].

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

1 [Repealed].

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

1 [Repealed].

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

1 [Repealed].

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

1 [Repealed].

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

1 [Repealed].

**§11-17-21. Severability.**

1 [Repealed].

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

1 [Repealed].

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

1 [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.**

1 [Repealed].

**CHAPTER 60. STATE CONTROL OF ALCOHOLIC LIQUORS.**

**ARTICLE 3A. SALES BY RETAIL LIQUOR LICENSEES.**

1 **§60-3A-21. Tax on purchases of liquor.**

1 [Repealed].

## **ARTICLE 8. SALE OF WINES.**

### **§60-8-4. Liter tax.**

1 [Repealed].

### **§60-8-24. Disposition of revenue.**

1 [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.