

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5397

By Delegates Foggin, Coop-Gonzalez, Anders,
Marple, Masters, Mallow, Brooks, and Heckert

[Introduced February 10, 2026; referred to the
Committee on Finance]

1 A BILL to amend and reenact §11-15-9u of the Code of West Virginia, 1931, as amended, relating
 2 to exempting sales of firearm suppressors from consumer sales and service tax; and
 3 providing a definition of a suppressor.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9u. Exemption for sales of small arms, and ammunitions, and firearm suppressors.

1 (a) Notwithstanding any provision of this code to the contrary, the sale of small arms, and
 2 small arms ammunition or firearm suppressors, as those terms are defined in subsections (c), ~~and~~
 3 (d) and (e) of this section, are exempted from the taxes imposed by this article and by §11-15A-1 *et*
 4 *seq.* of this code.

5 (b) "Receiver or frame" means that part of a firearm containing a manufacturer assigned
 6 serial number to track and identify a firearm and which provides housing for the hammer, bolt, or
 7 breechblock, and firing mechanism and which are usually threaded at its forward portion to receive
 8 the barrel.

9 (c) "Small arms" means any portable firearm, including the receiver or frame of the firearm,
 10 designed to be carried and operated by a single person, including, but not limited to, rifles,
 11 shotguns, pistols, and revolvers, with no barrel greater than an internal diameter of .50 caliber or a
 12 shotgun of 10 gauge or smaller.

13 (d) "Small arms ammunition" means firearm ammunition designed for use in small arms.

14 (e) "Suppressor" means a firearm device designed to reduce the sound of a firearm's
 15 discharge.

NOTE: The purpose of this bill is to exempt sales of firearm suppressors from consumer sales and service 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.