

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5598

FISCAL
NOTE

By Delegate Amos

[Introduced February 16, 2026; referred to the
Committee on Finance]

1 A BILL to amend and reenact §11-15-3 of the Code of West Virginia, 1931, as amended; and to
 2 repeal §11-21-1, §11-21-2, §11-21-3, §11-21-3a, §11-21-4, §11-21-4a, §11-21-4b, §11-21-
 3 4c, §11-21-4d, §11-21-4e, §11-21-4f, §11-21-4g, §11-21-4h, §11-21-4i, §11-21-5, §11-21-
 4 6, §11-21-7, §11-21-8, §11-21-8a, §11-21-8b, §11-21-8c, §11-21-8d, §11-21-8e, §11-21-8f,
 5 §11-21-8g, §11-21-8h, §11-21-9, §11-21-9a, §11-21-10, §11-21-10a, §11-21-11, §11-21-12,
 6 §11-21-12a, §11-21-12b, §11-21-12c, §11-21-12d, §11-21-12e, §11-21-12f, §11-21-12g,
 7 §11-21-12h, §11-21-12i, §11-21-12j, §11-21-12k, §11-21-12l, §11-21-12m, §11-21-12n,
 8 §11-21-13, §11-21-14, §11-21-15, §11-21-16, §11-21-17, §11-21-17a, §11-21-18, §11-21-
 9 19, §11-21-20, §11-21-21, §11-21-22, §11-21-22a, §11-21-22b, §11-21-22c, §11-21-23,
 10 §11-21-24, §11-21-25, §11-21-26, §11-21-27, §11-21-28, §11-21-29, §11-21-30, §11-21-
 11 31, §11-21-32, §11-21-37, §11-21-37a, §11-21-37b, §11-21-37c, §11-21-38, §11-21-39,
 12 40, §11-21-41, §11-21-42, §11-21-43, §11-21-44, §11-21-45, §11-21-46, §11-21-47, §11-
 13 21-48, §11-21-49, §11-21-50, §11-21-51, §11-21-51a, §11-21-52, §11-21-54, §11-21-55,
 14 §11-21-56, §11-21-57, §11-21-58, §11-21-59, §11-21-60, §11-21-61, §11-21-62, §11-21-
 15 63, §11-21-64, §11-21-65, §11-21-66, §11-21-67, §11-21-68, §11-21-69, §11-21-70, §11-
 16 21-71, §11-21-71a, §11-21-71b, §11-21-72, §11-21-73, §11-21-74, §11-21-75, §11-21-76,
 17 §11-21-77, §11-21-78, §11-21-79, §11-21-93, §11-21-94, §11-21-94a, §11-21-95, §11-21-
 18 96, §11-21-97, all relating to raising the consumer sales and use tax to eight percent and
 19 repealing all personal income tax in the state.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMER SALES AND SERVICE TAX.

§11-15-3. Amount of tax; allocation of tax and transfers.

1 (a) *Vendor to collect.* — Unless otherwise provided in this article or provided in §11-15A-1
 2 *et seq.* of this code, for the privilege of selling tangible personal property or custom software and
 3 for the privilege of furnishing certain selected services defined in §11-15-2 and §11-15-8 of this
 4 code, the vendor shall collect from the purchaser the tax as provided under this article and §11-

5 15B-1 *et seq.* of this code, and shall pay the amount of tax to the Tax Commissioner in accordance
6 with the provisions of this article or §11-15B-1 *et seq.* of this code.

7 (b) *Amount of tax.* — The general consumers sales and service tax imposed by this article
8 shall be at the rate of ~~six~~ eight cents on the dollar of sales or services, excluding gasoline and
9 special fuel sales, which remain taxable at the rate of five cents on the dollar of sales.

10 (c) *Calculation tax on fractional parts of a dollar until January 1, 2004.* — There shall be no
11 tax on sales where the monetary consideration is five cents or less. The amount of the tax shall be
12 computed as follows:

13 (1) On each sale, where the monetary consideration is from six cents to 16 cents, both
14 inclusive, ~~one cent~~ three cents.

15 (2) On each sale, where the monetary consideration is from 17 cents to 33 cents, both
16 inclusive, ~~two~~ four cents.

17 (3) On each sale, where the monetary consideration is from 34 cents to 50 cents, both
18 inclusive, ~~three~~ five cents.

19 (4) On each sale, where the monetary consideration is from 51 cents to 67 cents, both
20 inclusive, ~~four~~ six cents.

21 (5) On each sale, where the monetary consideration is from 68 cents to 84 cents, both
22 inclusive, ~~five~~ seven cents.

23 (6) On each sale, where the monetary consideration is from 85 cents to \$1, both inclusive,
24 ~~six~~ eight cents.

25 (7) If the sale price is in excess of \$1, ~~six~~ eight cents on each whole dollar of sale price, and
26 upon any fractional part of a dollar in excess of whole dollars as follows: ~~One cent~~ three cents on
27 the fractional part of the dollar if less than 17 cents; ~~two~~ four cents on the fractional part of the
28 dollar if in excess of 16 cents but less than 34 cents; ~~three~~ five cents on the fractional part of the
29 dollar if in excess of 33 cents but less than 51 cents; ~~four~~ six cents on the fractional part of the
30 dollar if in excess of 50 cents but less than 68 cents; ~~five~~ seven cents on the fractional part of the

31 dollar if in excess of 67 cents but less than 85 cents; and ~~six~~ eight cents on the fractional part of the
32 dollar if in excess of 84 cents. For example, the tax on sales from \$1.01 to \$1.16, both inclusive,
33 ~~seven~~ nine cents; on sales from \$1.17 to \$1.33, both inclusive, ~~eight~~ ten cents; on sales from \$1.34
34 to \$1.50, both inclusive, ~~nine~~ 11 cents; on sales from \$1.51 to \$1.67, both inclusive, ~~10~~ 12 cents;
35 on sales from \$1.68 to \$1.84, both inclusive, ~~11~~ 13 cents; and on sales from \$1.85 to \$2, both
36 inclusive, ~~12~~ 14 cents: *Provided*, That beginning January 1, 2004, tax due under this article shall
37 be calculated as provided in this subsection and subsection (d) of this section does not apply to
38 sales made after December 31, 2003.

39 (d) *Calculation of tax on fractional parts of a dollar after December 31, 2003.* — Beginning
40 January 1, 2004, the tax computation under subsection (b) of this section shall be carried to the
41 third decimal place, and the tax rounded up to the next whole cent whenever the third decimal
42 place is greater than four and rounded down to the lower whole cent whenever the third decimal
43 place is four or less. The vendor may elect to compute the tax due on a transaction on a per item
44 basis or on an invoice basis provided the method used is consistently used during the reporting
45 period.

46 (e) *No aggregation of separate sales transactions, exception for coin-operated devices.* —
47 Separate sales, such as daily or weekly deliveries, shall not be aggregated for the purpose of
48 computation of the tax even though the sales are aggregated in the billing or payment therefor.
49 Notwithstanding any other provision of this article, coin-operated amusement and vending
50 machine sales shall be aggregated for the purpose of computation of this tax.

51 (f) *Rate of tax on certain mobile homes.* — Notwithstanding any provision of this article to
52 the contrary, after December 31, 2003, the tax levied on sales of mobile homes to be used by the
53 owner thereof as his or her principal year-round residence and dwelling shall be an amount equal
54 to six percent of 50 percent of the sales price.

55 (g) *Construction; custom software.* — After December 31, 2003, whenever the words
56 "tangible personal property" or "property" appear in this article, the same shall also include the

57 words "custom software".

58 (h) *Computation of tax on sales of gasoline and special fuel.* — The method of
59 computation of tax provided in this section does not apply to sales of gasoline and special fuel.

ARTICLE 21. PERSONAL INCOME TAX.

§1. Repeal of sections relating to personal income tax.

1 That §11-21-1, §11-21-2, §11-21-3, §11-21-3a, §11-21-4, §11-21-4a, §11-21-4b, §11-21-
2 4c, §11-21-4d, §11-21-4e, §11-21-4f, §11-21-4g, §11-21-4h, §11-21-4i, §11-21-5, §11-21-6, §11-
3 21-7, §11-21-8, §11-21-8a, §11-21-8b, §11-21-8c, §11-21-8d, §11-21-8e, §11-21-8f, §11-21-8g,
4 §11-21-8h, §11-21-9, §11-21-9a, §11-21-10, §11-21-10a, §11-21-11, §11-21-12, §11-21-12a, §11-
5 21-12b, §11-21-12c, §11-21-12d, §11-21-12e, §11-21-12f, §11-21-12g, §11-21-12h, §11-21-12i,
6 §11-21-12j, §11-21-12k, §11-21-12l, §11-21-12m, §11-21-12n, §11-21-13, §11-21-14, §11-21-15,
7 §11-21-16, §11-21-17, §11-21-17a, §11-21-18, §11-21-19, §11-21-20, §11-21-21, §11-21-22, §11-
8 21-22a, §11-21-22b, §11-21-22c, §11-21-23, §11-21-24, §11-21-25, §11-21-26, §11-21-27, §11-
9 21-28, §11-21-29, §11-21-30, §11-21-31, §11-21-32, §11-21-37, §11-21-37a, §11-21-37b, §11-21-
10 37c, §11-21-38, §11-21-39, 40, §11-21-41, §11-21-42, §11-21-43, §11-21-44, §11-21-45, §11-21-
11 46, §11-21-47, §11-21-48, §11-21-49, §11-21-50, §11-21-51, §11-21-51a, §11-21-52, §11-21-54,
12 §11-21-55, §11-21-56, §11-21-57, §11-21-58, §11-21-59, §11-21-60, §11-21-61, §11-21-62, §11-
13 21-63, §11-21-64, §11-21-65, §11-21-66, §11-21-67, §11-21-68, §11-21-69, §11-21-70, §11-21-71,
14 §11-21-71a, §11-21-71b, §11-21-72, §11-21-73, §11-21-74, §11-21-75, §11-21-76, §11-21-77,
15 §11-21-78, §11-21-79, §11-21-93, §11-21-94, §11-21-94a, §11-21-95, §11-21-96, §11-21-97 are
16 repealed.

NOTE: The purpose of this bill is to raise the consumer sales and use tax to eight percent and repeal all personal income tax in the state.

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