

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5672

FISCAL
NOTE

By Delegate Williams

[Introduced February 17, 2026; referred to the
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,
2 designated §11-29-1, relating to taxes on Schedule II drugs; and collecting a tax from all
3 manufacturers and distributors of opioid drugs and their derivatives and substances
4 included as Schedule II drugs in this state collected by pharmacies to fund drug addiction
5 and prevention programs.

Be it enacted by the Legislature of West Virginia:

ARTICLE 29. EXCISE TAX ON SCHEDULE II DRUGS TO DRUG ABUSE.

§11-29-1. Collection of tax for sales of opioid derived Schedule II controlled substances to state pharmacies; proceeds of tax to fund substance abuse and prevention programs.

1 There is hereby imposed an excise tax on pills purchased by or for any licensed pharmacy
2 in this state for all opioid substances and their derivatives, and opioid drugs included in Schedule
3 II, as defined in §60A-2-206 of this code. The excise tax shall be one cent multiplied by the number
4 of overdose deaths in West Virginia published for the most recent year available by the
5 Department of Health's Epidemiology Division. The Department of Health shall provide the most
6 recent years data on or before December 1st of each year and the Tax Commission shall
7 determine the amount of tax and notify each pharmacy in the state the appropriate amount of tax to
8 assess of one cent per state drug overdose death on each 100 pills sold, effective each January
9 1st of each year. The tax is imposed on every pharmaceutical manufacturer or distributor selling
10 Schedule II drugs to licensed pharmacies in this state. The pharmacies licensed and doing
11 business in the State of West Virginia shall collect and remit the tax to the Tax Commissioner. No
12 pharmaceutical manufacturer, distributor or pharmacy may pass on as a cost or otherwise collect
13 this excise tax from the patient. Each pharmacy shall periodically remit the tax collected to the Tax
14 Commissioner pursuant to legislative or interpretative rules promulgated for the collection of this
15 tax by the commissioner, pursuant to §29A-3-1 et seq. of this code, to be deposited by the
16 commissioner upon collection into the Ryan Brown Addiction Prevention and Recovery Fund

17 established pursuant to §16-53-2 of this code.

NOTE: The purpose of this bill is to collect a state excise tax against opioid sales calculated at one cent for 100 pills multiplied by the number of overdose deaths in the most recent year based on Health Department's death certificates. The tax shall be used to fund addiction prevention and recovery from opioid use.

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