

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **House Bill 4445**

By Delegates Hillenbrand, Mallow, Horst, Ridenour,

Masters, Ferrell, Sheedy, Hite, and Watt

[Introduced January 16, 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 sales and service tax exemption for small arms and small arms accessories

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**

**§11-15-9u. Exemption for sales and service tax of small arms, and small arms ammunition,  
small arms shooting accessories, small arms cases and storage devices, shooting  
sports events.**

1 (a) Notwithstanding any provision of this code to the contrary, the sale of small arms, and  
2 small arms ammunition, small arms shooting accessories, and small arms cases and storage  
3 devices, as those terms are defined in subsections (c) and (d) through (f) of this section, are  
4 exempted from the taxes imposed by this article and by §11-15A-1 et seq. of this code. Shooting  
5 sports events, as defined in subsection (g) of this section, are exempt from all taxes imposed by  
6 this article and by §11-15A-1 et seq. of this code.

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

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

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

16 (e) "Small arms shooting accessories" means any and all types of clay, paper, steel and  
17 reactive targets, target stands, and clay target throwers; slings, harnesses, sling mounts and sling  
18 swivels; any and all types of optics, magnifiers, sighting systems and components, including,  
19 without limitation, scopes, laser sights, red dot sights, thermal optics, night vision scopes, gun

20 mountable flashlights, and rings, mounts, and bases therefore; bipods, monopods, and  
21 accessories therefore; holsters, holster belts, and accessories therefore; specialty ammunition  
22 and shotshell reloading equipment, components, and supplies including, without limitation, dies,  
23 presses, reloading tools, powder handling tools, measuring tools, case cleaning and preparation  
24 tools, bullet casting accessories, molds, melting pots, brass, bullets, wads, shot, slugs powder,  
25 primers, and other reloading accessories; black powder, slugs, wads, primers, and supplies; any  
26 and all specialty small arms cleaning equipment and supplies, including without limitation tools,  
27 kits, lubricants, oils, solvents, rods, brushes, patches, bore lights, bore snakes, bore scopes, and  
28 bore guides; shooting range gear including rests, range bags, fixtures, speed loaders, magazines,  
29 clips, snap caps, dummy rounds, brass catchers, chronographs, and shot timers; all of the above  
30 being normally used with the operation and maintenance of small arms and small arms  
31 ammunition.

32 (f) "Small arms cases and storage devices" means any and all devices, cases, racks,  
33 safes, locks, cables, cans, or other mechanisms normally used and specifically designed to  
34 protect, store, secure, or transport small arms, small arms ammunition, and small arms shooting  
35 accessories.

36 (g) "Shooting sports events" include all activities, both spectator and participatory,  
37 services, and sales, utilizing small arms at shooting ranges and facilities, both private and public,  
38 for professionals and amateurs, including leagues, associations, clubs, hobbyists, and all other  
39 practice shooting.

NOTE: The purpose of this bill is to reduce the cost of exercising the 2<sup>nd</sup> Amendment constitutional right.

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