

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4930

**FISCAL
NOTE**

By Delegate Leavitt

[Introduced January 29, 2026; referred to the

Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,
2 designated §11-15-9v, relating to exempting infant and hygiene products from consumer
3 sales taxation.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX

§11-15-9v. Exemption for sales of certain hygiene and infant products.

1 (a) The sale of certain hygiene and infant products, as those terms are defined in
2 subsections (b) and (c) of this section, are exempted from the taxes imposed by this article and by
3 §11-15A-1 *et seq.*

4 (b) "Diapers" means any disposable absorbent incontinence product worn by infants or
5 toddlers who are not toilet-trained or by individuals regardless of age who are incapable of
6 controlling their bladder or bowel movements.

7 (c) "Infant products" means baby bottles, bottle liner inserts, bottle nipples, baby formula,
8 newborn infant car seats.

NOTE: The purpose of this bill is to exempt from sales tax certain infant products and hygiene products.

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