

CHERT CHEMAN

# **WEST VIRGINIA LEGISLATURE**

**SECOND REGULAR SESSION, 2010** 

# ENROLLED

House Bill No. 4521

(By Delegates Varner, Perry, White, Kominar, Cann, Shaver, Perdue, Williams, Stowers, Hunt and Miley)

Passed March 13, 2010

In Effect Ninety Days From Passage

## ENROLLED

2010 APR -2 PM 4: 11

H. B. 4521



(BY DELEGATES VARNER, PERRY, WHITE, KOMINAR, CANN, SHAVER, PERDUE, WILLIAMS, STOWERS, HUNT AND MILEY)

[Passed March 13, 2010; in effect ninety days from passage.]

AN ACT to amend the Coue of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-15-9n, relating to creating a sales tax holiday for purchases of guns during the first weekend in October.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-15-9n, to read as follows:

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

### §11-15-9n. Annual exemption for purchases of firearms.

- 1 There is established an annual sales tax holiday on the
- 2 purchase of firearms from the taxes imposed by this article,
- 3 beginning the first weekend in October at 12:01 a.m. on that
- 4 Friday and ending at midnight on Sunday of the same
- weekend of every calendar year. This section shall be known
- 6 as "The Second Amendment Appreciation Act".

| 3   | [Enr. H.B. 4521  |
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| Chairman Senate Committee   | ed Bills hereby certifies that the  Samy Wells  Chairman House Committee |
| Originating in the House.   |  |
| In effect ninety days from passage.  Clerk of the Senate  Liego A. S. Clerk of the House of Delegates  President of the Senate  Speaker of the House of Delegates |  |
| The within les disappened day of  | this the Jul  , 2010.  Governor  |

PRESENTED TO THE GOVERNOR

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