1	H. B. 2968
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3	(By Delegate Manypenny)
4	[Introduced February 1, 2011; referred to the
5	Committee on Finance.]
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10	A BILL to amend the Code of West Virginia, 1931, as amended, by
11	adding thereto a new section, designated §11-19-3, relating
12	to soft drinks tax; increasing the tax; and dedicating the
13	increase to construction, maintenance and improvements of
14	state parks.
15	Be it enacted by the Legislature of West Virginia:
16	That the Code of West Virginia, 1931, as amended, be amended
17	by adding thereto a new section, designated $11-19-3$, to read as
18	follows:
19	ARTICLE 19. SOFT DRINKS TAX.
20	<u>§11-19-3.</u> Additional excise tax on bottled soft drinks, syrups
21	and dry mixtures; disposition thereof for state
22	parks.
23	For the purpose of providing revenue for the construction,

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1 maintenance and improvements of state parks, an additional excise 2 tax is hereby levied and imposed, effective July 1, 2011, upon the 3 sale, use, handling or distribution of all bottled soft drinks and 4 all soft drink syrups, whether manufactured within or without this 5 state, as follows:

6 <u>(1) On each bottled soft drink, an additional tax of 1¢ on</u> 7 <u>each sixteen and nine-tenths fluid ounces, or fraction thereof, or</u> 8 <u>on each one-half liter, or fraction thereof contained therein.</u>

9 <u>(2) On each gallon of soft drink syrup, an additional tax of</u> 10 <u>80¢, and in like ratio on each part gallon thereof, or on each four</u> 11 <u>liters of soft drink syrup an additional tax of 84¢, and in like</u> 12 <u>ratio on each part four liters thereof.</u>

13 (3) On each ounce by weight of dry mixture or fraction thereof 14 used for making soft drinks, an additional tax of 1¢ or on each 15 28.35 grams, or fraction thereof, an additional tax of 1¢.

Any person manufacturing or producing within this state any bottled soft drink or soft drink syrup for sale within this state and any distributor, wholesale dealer or retail dealer or any other person who is the original consignee of any bottled soft drink or soft drink syrup manufactured or produced outside this state, or who brings such drinks or syrups into this state, is liable for the additional excise tax hereby imposed. The additional excise tax hereby imposed may not be collected more than once in respect to any bottled soft drink or soft drink syrup manufactured, sold, used 1 or distributed in this state.

All revenue collected by the commissioner under the provisions of this section, less such costs of administration as are hereinafter provided for, shall be paid by him or her into a special State Parks Maintenance and Improvements Fund, which is hereby created in the State Treasury, to be used solely for the construction, maintenance and improvements to state parks, as otherwise provided by law.

NOTE: The purpose of this bill is to increase the soft drinks tax by 1¢ and dedicating the increase to construction, maintenance and improvements of state parks.

\$11-19-3 is new; therefore, it has been completely underscored.