

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

2 That the Code of West Virginia, 1931, as amended, be amended
3 by adding thereto a new article, designated §11-28-1, §11-28-2,
4 §11-28-3, §11-28-4, §11-28-5 and §11-28-6, all to read as follows:

5 **ARTICLE 28. TAX REVENUE ACT OF 2014.**

6 **§11-28-1. Increase tax on cigarettes and tobacco products.**

7 (a) Notwithstanding any other provision of this code to the
8 contrary, effective July 1, 2014, the tax imposed on cigarettes by
9 section three, article seventeen of this chapter shall be increased
10 by \$1 on each twenty cigarettes or in like ratio on any part
11 thereof.

12 (b) Notwithstanding any other provision of this code to the
13 contrary, effective July 1, 2014, the tax imposed on the sale or
14 use of tobacco products, other than cigarettes, shall be increased
15 by fifty percent whether sold at retail or wholesale.

16 **§11-28-2. Increase Barrel tax on nonintoxicating beer.**

17 Notwithstanding any other provision of this code to the
18 contrary, effective July 1, 2014, the barrel tax imposed on
19 nonintoxicating beer by section thirteen, article sixteen of this
20 chapter shall be increased by twenty-five percent on each barrel of
21 thirty-one gallons and in like ratio on each part barrel of
22 nonintoxicating beer manufactured in this state for sale within
23 this state, whether contained or sold in barrels, bottles or other

1 containers, and a like tax is hereby levied and imposed upon all
2 nonintoxicating beer manufactured outside of this state and brought
3 into this state for sale within this state.

4 **§11-28-3. Increase liter tax on sale of wine.**

5 Notwithstanding any other provision of this code to the
6 contrary, effective July 1, 2014, the liter tax imposed on wine by
7 section four, article eight, chapter sixty of this code shall be
8 increased by twenty-five percent per liter.

9 **§11-28-4. Increase price of alcoholic liquors.**

10 Notwithstanding any other provision of this code to the
11 contrary, effective July 1, 2014, wholesale prices for the sale of
12 liquor, other than wine, to retail licensees as established by
13 section seventeen, article three-a, chapter sixty of this code
14 shall be increased by twenty-five percent.

15 **§11-28-5. Assessment of business and commercial machinery and
16 equipment.**

17 Notwithstanding any other provision of this code to the
18 contrary, effective July 1, 2014, all business and commercial
19 machinery and equipment assessed under article three of this
20 chapter shall be assessed at salvage value.

21 **§11-28-6. Tax Revenue Act of 2014 Fund created; expenditures.**

22 (a) The "Tax Revenue Act of 2014 Fund" is created by this

1 section within the State Treasury. Revenues generated by an
2 increased tax on the sale of cigarettes and tobacco products, an
3 increased barrel tax on nonintoxicating beer, an increased tax on
4 the sale of liquor, and an increased liter tax on the sale of wine
5 shall be transferred into that special account.

6 (b) Expenditures from the fund shall be for the purposes set
7 forth in this article and are not authorized from general
8 collections but are to be made only in accordance with
9 appropriation by the Legislature and in accordance with article
10 three, chapter twelve of this code and upon fulfillment of article
11 two, chapter eleven-b of this code: *Provided*, That the first \$1
12 million generated by the increased taxes set out in this article
13 shall be directed to the West Virginia Department of Agriculture to
14 assist farmers with tobacco crop replacement programs: *Provided*,
15 *however*, That a county may make application to this fund in an
16 amount equal to the 2013 revenue that was received by the county
17 from the personal property tax on business machinery and equipment.

NOTE: The purpose of this bill is to create the Tax Revenue Act of 2014. The bill increases taxes on tobacco, beer, wine and liquor and provides for assessment of business machinery and equipment at salvage value. It establishes a special account for the increased revenue and provides that the first \$1 million received from the increases be directed to the West Virginia Department of Agriculture to assist farmers with tobacco crop replacement programs. The bill also permits counties to make application for distribution of an amount equal to the 2013 revenue

received by the county from the personal property tax on business machinery and equipment.

This article is new; therefore, strike-throughs and underscoring have been omitted.