WEST VIRGINIA LEGISLATURE

2016 REGULAR SESSION

Introduced

House Bill 2953

2015 Carryover

(BY DELEGATES FAST, A. EVANS, ROWAN, HORNBUCKLE,

PUSHKIN AND FLEISCHAUER)

[Introduced January 13, 2016; referred to the

Committee on Health and Human Resources then

Finance.]

1   A BILL to amend and reenact §11-17-3 of the Code of West Virginia, 1931, as amended, relating

2   to increasing the excise tax on cigarettes and other tobacco products.

Be it enacted by the Legislature of West Virginia:

1   That §11-17-3 of the Code of West Virginia, 1931, as amended, be amended and

2   reenacted to read as follows:

ARTICLE 17.   TOBACCO PRODUCTS EXCISE TAX ACT.

§11-17-3.   Levy of tax; ratio; dedication of proceeds.

1   (a) *Tax on cigarettes.* -- For the purpose of providing revenue for the General Revenue

2   Fund of the state, an excise tax is hereby levied and imposed on sales of cigarettes at the rate of

3   ~~55¢~~ $1 on each twenty cigarettes or in like ratio on any part thereof.   Only one sale of the same

4   article shall be used in computing the amount of tax due under this subsection.

5   (b) *Tax on tobacco products other than cigarettes.* --   Effective January 1, ~~2002,~~ 2016,

6   an excise tax is hereby levied and imposed on the sale or use of, other than cigarettes, tobacco

7   products at a rate equal to ~~seven~~ thirty-nine   percent of the wholesale price of each article or

8   item of tobacco product other than cigarettes sold by the wholesaler or subjobber dealer, whether

9   or not sold at wholesale, or if not sold, then at the same rate upon the use by the wholesaler or

10   dealer.   Only one sale of the same article shall be used in computing the amount of tax due under

11   this subsection.   Revenues received from this tax shall be deposited into the General Revenue

12   Fund.

13   (c) *Effective date.* -– The changes set forth herein to this section and section four of this

14   article shall become effective May 1, 2003.

              NOTE: The purpose of this bill is to increase the tax on tobacco and tobacco related
              products.

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