



STATE OF WEST VIRGINIA  
OFFICE OF THE GOVERNOR  
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CHARLESTON, WV 25305  
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EARL RAY TOMBLIN  
GOVERNOR

April 1, 2016

**VIA HAND DELIVERY**

The Honorable Natalie E. Tennant  
Secretary of State  
State of West Virginia  
Building 1, Suite 157-K  
State Capitol  
Charleston, WV 25305

Re: Enrolled Committee Substitute for House Bill 2110

Dear Secretary of State Tennant:

Pursuant to the provisions of section fourteen, article VII of the Constitution of West Virginia, I hereby disapprove Enrolled Committee Substitute for House Bill 2110. This bill relates to providing special property tax treatment and tax credits to small arms and ammunition manufacturers. In doing so, it decreases the investment threshold for receiving special property tax treatment from \$50 million to \$1 million, and increases the percentage of tax credit available from 5% to 50% of the qualified manufacturing investment. Lowering the investment threshold and increasing the tax credit to such levels is fiscally imprudent to provide to a single industry. Our state has several small manufacturers that have made greater investments and have not received such favorable treatment. For this reason, I disapprove this bill.

Sincerely,

A handwritten signature in cursive script that reads "Earl Ray Tomblin".

Earl Ray Tomblin  
Governor

cc: The Hon. Tim Armstead  
Speaker of the House of Delegates

The Hon. William P. Cole III  
President of the Senate