

WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

Introduced

Senate Bill 678

BY SENATORS MILLER

[Introduced March 20, 2017; Referred
to the Committee on Finance]

1 A BILL to repeal §11-17-4b of the Code of West Virginia, 1931, as amended; and to amend said
 2 code by adding thereto a new section, designated §11-15-3d, relating to tax on sales of
 3 e-cigarette liquid.

Be it enacted by the Legislature of West Virginia:

1 That §11-17-4b of the Code of West Virginia, 1931, as amended, be repealed; and that
 2 said code be amended by adding thereto a new section, designated §11-15-3d, to read as follows:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-3d. Tax on sales of e-cigarette liquid; rate; definitions.

1 (a) The general consumer sales and service tax imposed by this section on sales of e-
 2 cigarette liquid shall be at the rate of 11¢ on the dollar of sales or services.

3 (b) (1) "E-cigarette" means an electrical or electronic device that is composed of a heating
 4 element, battery or electrical or electronic circuit, or a combination of heating element, battery and
 5 electrical or electronic circuit, which works in combination with e-liquid, and without the use or
 6 presence of tobacco, to produce an inhalable product of smoke, vapor, fog, mist, gas or aerosol
 7 suspension of nicotine or another substance. The term e-cigarette includes, but is not limited to,
 8 any so designed, or similarly designed, product that is manufactured, distributed, marketed or
 9 sold as an e-cigarette, e-cigar, e-pipe or under any other name or descriptor.

10 (2) "E-cigarette liquid" means any of the liquids or liquid mixtures which do not contain
 11 tobacco and are used in e-cigarettes and is also known as e-juice, e-fluid, e-liquid or e-liquid
 12 product. E-cigarette liquid includes e-cigarette liquid mixing kits and e-cigarette liquid mixing kit
 13 components. When used in, or with, an e-cigarette, e-cigarette liquid is vaporized or otherwise
 14 converted into an inhalable product. E-cigarette liquid may or may not include, without limitation,
 15 propylene glycol, vegetable glycerin, nicotine from any source or flavorings.

NOTE: The purpose of this bill is to replace the excise tax on e-liquids with a consumer sales tax on e-liquids in a fiscally neutral manner.

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