

# WEST VIRGINIA LEGISLATURE

## 2020 REGULAR SESSION

Introduced

### House Bill 4349

FISCAL  
NOTE

BY DELEGATES HOWELL, C. MARTIN, HOUSEHOLDER,  
FOSTER, CRISS, KESSINGER, D. JEFFRIES, J. JEFFRIES,  
HIGGINBOTHAM, GRAVES AND STEELE

[Introduced January 15, 2020; Referred to the  
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
 2 designated §11-15-9t, relating to exempting sales of small arms and small arms  
 3 ammunition from state sales and use taxes.

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

**ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**

**§11-15-9t. Exemption for sales of small arms and ammunitions.**

1 (a) The sale of small arms and small arms ammunition, as those terms are defined in  
 2 subsections (b) and (c) of this section, is exempted from the taxes imposed by this article and  
 3 §11-15A-1 et seq. of this code.

4 (b) "Small arms" means any portable firearm, designed to be carried and operated by a  
 5 single person, including, but not limited to, rifles, pistols, and revolvers, with a gun barrel internal  
 6 diameter of .50 caliber or smaller.

7 (c) "Small arms ammunition" means firearms ammunition designed for use in portable  
 8 firearms with a gun barrel internal diameter of .50 caliber or smaller.

NOTE: The purpose of this bill is to exempt sales of small arms and small arms ammunition from state sales and use tax.

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