WEST virginia legislature

2021 regular session

Introduced

House Bill 2042

By Delegates Howell, J. Jeffries, Foster, Martin, D. Jeffries, Mallow and Bates

[Introduced February 10, 2021; Referred to the Committee on Finance]

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

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

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

(c) “Small arms ammunition” means firearms ammunition designed for use in portable 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.