

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

Introduced

### House Bill 2714

FISCAL  
NOTE

BY DELEGATES HORNBUCKLE, HANSEN, AND LOVEJOY

[Introduced February 23, 2021; Referred to the  
Committee on Health and Human Resources then  
Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,  
2 designated §11-18-1, relating to collecting a tax from all manufacturers and distributors  
3 selling opium and opiate drugs and their derivatives and substances included as schedule  
4 II drugs in this state for funding drug addiction and prevention programs.

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

**ARTICLE 18. EXCISE TAX ON SCHEDULE II DRUGS TO DRUG ABUSE.**

**§11-18-1. Collection of tax for sales of Schedule II controlled substances to state  
pharmacies; proceeds of tax to fund substance abuse and prevention programs.**

1 There is hereby imposed an excise tax of 10 cents on each pill purchased by or for any  
2 licensed pharmacy in this state for all opium and opiate drugs and their derivatives and  
3 substances included as Schedule II drugs, as defined in §60A-2-206 of this code. The tax is  
4 imposed on every pharmaceutical manufacturer or distributor selling Schedule II drugs to licensed  
5 pharmacies in this state. The pharmacies licensed and doing business in the State of West  
6 Virginia shall collect and remit the tax to the Tax Commissioner. No pharmaceutical manufacturer,  
7 distributor or pharmacy may pass on as a cost or otherwise collect this excise tax from the patient.  
8 Each pharmacy shall periodically remit the tax collected to the Tax Commissioner pursuant to  
9 legislative or interpretative rules as promulgated for the tax's collection by the commissioner  
10 pursuant to §29A-3-1 et seq. of this code, to be deposited by the commissioner upon collection,  
11 all moneys collected shall be deposited into the Ryan Brown Addiction Prevention and Recovery  
12 Fund established pursuant to §16-53-2 of this code.

NOTE: The purpose of this bill is to create a 10 cent tax on each opium and opiate Schedule II drug sold to pharmacies in this state to fund drug treatment programs through the Ryan Brown Addiction Prevention and Recovery Fund.

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