

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

Introduced

### Senate Bill 278

FISCAL  
NOTE

BY SENATORS SMITH, SYPOLT, PHILLIPS, MARTIN, AND

AZINGER

[Introduced February 13, 2021; referred  
to the Committee on Finance]

1 A BILL to amend and reenact §11-9-2 of the Code of West Virginia, 1931, as amended, relating  
2 to redirecting excise tax revenue on bottled soft drinks from West Virginia University  
3 schools to the counties for the benefit of county law-enforcement agencies.

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

## **ARTICLE 19. SOFT DRINKS TAX.**

### **§11-19-2. Excise tax on bottled soft drinks, syrups and dry mixtures; disposition thereof.**

1 For the purpose of providing revenue for the construction, maintenance and operation of  
2 a four-year school of medicine, dentistry and nursing of West Virginia University, an excise tax is  
3 hereby levied and imposed on and after midnight of June 30, ~~1954~~ 2021, upon the sale, use,  
4 handling or distribution of all bottled soft drinks and all soft drink syrups, whether manufactured  
5 within or without this state, as follows:

6 (1) On each bottled soft drink, a tax of 1 cent on each sixteen and nine-tenths fluid ounces,  
7 or fraction thereof, or on each one-half liter, or fraction thereof contained therein.

8 (2) On each gallon of soft drink syrup, a tax of 80 cents, and in like ratio on each part  
9 gallon thereof, or on each four liters of soft drink syrup a tax of 84 cents, and in like ratio on each  
10 part four liters thereof.

11 (3) On each ounce by weight of dry mixture or fraction thereof used for making soft drinks,  
12 a tax of 1 cent or on each 28.35 grams, or fraction thereof, a tax of 1 cent.

13 Any person manufacturing or producing within this state any bottled soft drink or soft drink  
14 syrup for sale within this state and any distributor, wholesale dealer or retail dealer or any other  
15 person who is the original consignee of any bottled soft drink or soft drink syrup manufactured or  
16 produced outside this state, or who brings such drinks or syrups into this state, shall be liable for  
17 the excise tax hereby imposed. The excise tax hereby imposed shall not be collected more than  
18 once in respect to any bottled soft drink or soft drink syrup manufactured, sold, used or distributed  
19 in this state.

20 All revenue collected by the commissioner under the provisions of this article, less such

21 costs of administration as are hereinafter provided for, shall be paid by him or her into ~~a special~~  
22 ~~medical school fund, which is hereby created in the State Treasury, to be used solely for the~~  
23 ~~construction, maintenance and operation of a four-year school of medicine, dentistry and nursing,~~  
24 ~~as otherwise provided by law~~ a special fund in the State Treasury to be used solely to supplement  
25 existing funding distributed to all counties for the benefit of county law-enforcement agencies.

NOTE: The purpose of this bill is to redirect excise tax revenue on bottled soft drinks from certain West Virginia University schools to the counties for the benefit of county law-enforcement agencies.

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