

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2301

BY DELEGATES FOSTER AND J. JEFFRIES

[Introduced February 11, 2021; Referred to the
Committee on Finance]

1 A BILL to repeal §11-19-2 of the Code of West Virginia, 1931, as amended, relating to excise soft
2 drink taxes.

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1 [Repealed.]

NOTE: The purpose of this bill is to repeal the soft drink 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.