

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 4244

FISCAL
NOTE

By Delegate Hornbuckle

[Introduced January 10, 2024; 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 §11-29-1, relating to collecting a tax from all manufacturers and distributors of
 3 opioid drugs and their derivatives and substances included as Schedule II drugs in this
 4 state to fund drug addiction and prevention programs.

Be it enacted by the Legislature of West Virginia:

ARTICLE 29. EXCISE TAX ON SCHEDULE II DRUGS TO DRUG ABUSE.

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

NOTE: The purpose of this bill is to impose and collect a tax on opioid drugs or substances in order to fund substance addiction prevention and treatment.

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