

# WEST VIRGINIA LEGISLATURE

## 2024 REGULAR SESSION

Introduced

### House Bill 4353

FISCAL  
NOTE

By Delegate Holstein

[Introduced ; Referred  
to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
 2 designated §11-15-9v, relating to exempting daylight fluorescent orange outer garments  
 3 from sales tax.

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

**ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**

**§11-15-9v. Exemption for sales of daylight fluorescent outerwear.**

1 Notwithstanding any provision of this code to the contrary, the sale of outerwear in daylight  
 2 fluorescent orange or blaze orange, for the purpose of hunter's safety, is exempted from the taxes  
 3 imposed by this article and by §11-15A-1 et seq. of this code.

NOTE: The purpose of this bill is to exempt daylight fluorescent orange outerwear purchases from sales 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.