WEST virginia legislature

2024 regular session

Introduced

House Bill 5261

By Delegates Horst, Howell, Hardy, Phillips, McGeehan, Summers, Hite, Criss, Thorne, Maynor, and Steele

[Introduced January 29, 2024; Referred to the Committee on the Judiciary]

A BILL to amend and reenact §11-15-9u of the Code of West Virginia, 1931, as amended, relating to the definition of small arms for purposes of taxation; defining terms, and expanding definition of "small arms" to include receiver or frame as part of the small arm.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-9u. Exemption for sales of small arms and ammunitions.

(a) Notwithstanding any provision of this code to the contrary, the sale of small arms and small arms ammunition, as those terms are defined in subsections ~~(b)~~(c) and ~~(c)~~(d) of this section, are exempted from the taxes imposed by this article and by §11-15A-1 *et seq.* of this code.

(b) "Receiver or frame" means that part of a firearm containing a manufacturer assigned serial number to track and identify a firearm and which provides housing for the hammer, bolt, or breechblock, and firing mechanism and which are usually threaded at its forward portion to receive the barrel.

~~(b)~~ (c) "Small arms" means any portable firearm, including the receiver or frame of the firearm, designed to be carried and operated by a single person, including, but not limited to, rifles, shotguns, pistols, and revolvers, with no barrel greater than an internal diameter of .50 caliber or a shotgun of 10 gauge or smaller.

~~(c)~~ (d) "Small arms ammunition" means firearm ammunition designed for use in small arms.

NOTE: The purpose of this bill is to expand the definition of small arms to include the receiver or frame for purposes of taxation.

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