

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]

1 A BILL to amend and reenact §11-15-9u of the Code of West Virginia, 1931, as amended, relating
2 to the definition of small arms for purposes of taxation; defining terms, and expanding
3 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.

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

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

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

12 ~~(e)~~ (d) "Small arms ammunition" means firearm ammunition designed for use in small
13 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.