

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2778

**FISCAL
NOTE**

By Delegates Crouse, W. Clark, Drennan, Lucas,
Brooks, Hornby, Dean, Masters, Amos, and Clay

[Introduced February 21, 2025; referred to the
Committee on Finance]

- 1 A BILL to amend and reenact the Code of West Virginia, 1931, as amended, by adding thereto a
 2 new section, designated §11-15-9v, relating to creating a tax exemption for funeral,
 3 cremation, and burial services.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMER SALES AND SERVICE TAX.

§11-15-9v. Funeral, cremation, and Burial Services.

- 1 Notwithstanding any provision of this code to the contrary, the sale of funeral, cremation,
 2 and burial services, as those terms are defined in §30-6-1, et seq., are exempted from the taxes
 3 imposed by this article and by §11-15A-1 et seq.

NOTE: The purpose of this bill is to create a tax exemption for funeral, cremation, and burial services.

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