

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2951

By Delegates Hillenbrand, Masters, Barnhart, Ferrell,
Anders, Sheedy, Mallow, Hite, Ridenour, and Horst

[Introduced February 25, 2025; referred to the
Committee on Finance]

1 A BILL to amend and reenact §11-15-9u of the Code of West Virginia, 1931, as amended, relating
2 sales and service tax exemption for small arms and small arms accessories

Be it enacted by the Legislature of West Virginia:

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

**§11-15-9u. Exemption for sales and service tax of small arms, and small arms ammunition,
small arms shooting accessories, small arms cases and storage devices, shooting
sports events.**

1 (a) Notwithstanding any provision of this code to the contrary, the sale of small arms, and
2 small arms ammunition, small arms shooting accessories, and small arms cases and storage
3 devices, as those terms are defined in subsections (c) and (d) through (f) of this section, are
4 exempted from the taxes imposed by this article and by §11-15A-1 et seq. of this code. Shooting
5 sports events, as defined in subsection (g) of this section, are exempt from all taxes imposed by
6 this article and by §11-15A-1 et seq. of this code.

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

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

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

16 (e) "Small arms shooting accessories" means any and all types of clay, paper, steel and
17 reactive targets, target stands, and clay target throwers; slings, harnesses, sling mounts and sling
18 swivels; any and all types of optics, magnifiers, sighting systems and components, including,
19 without limitation, scopes, laser sights, red dot sights, thermal optics, night vision scopes, gun

mountable flashlights, and rings, mounts, and bases therefore; bipods, monopods, and accessories therefore; holsters, holster belts, and accessories therefore; specialty ammunition and shotshell reloading equipment, components, and supplies including, without limitation, dies, presses, reloading tools, powder handling tools, measuring tools, case cleaning and preparation tools, bullet casting accessories, molds, melting pots, brass, bullets, wads, shot, slugs powder, primers, and other reloading accessories; black powder, slugs, wads, primers, and supplies; any and all specialty small arms cleaning equipment and supplies, including without limitation tools, kits, lubricants, oils, solvents, rods, brushes, patches, bore lights, bore snakes, bore scopes, and bore guides; shooting range gear including rests, range bags, fixtures, speed loaders, magazines, clips, snap caps, dummy rounds, brass catchers, chronographs, and shot timers; all of the above being normally used with the operation and maintenance of small arms and small arms ammunition.

(f) "Small arms cases and storage devices" means any and all devices, cases, racks, safes, locks, cables, cans, or other mechanisms normally used and specifically designed to protect, store, secure, or transport small arms, small arms ammunition, and small arms shooting accessories.

(g) "Shooting sports events" include all activities, both spectator and participatory, services, and sales, utilizing small arms at shooting ranges and facilities, both private and public, for professionals and amateurs, including leagues, associations, clubs, hobbyists, and all other practice shooting.

NOTE: The purpose of this bill is to reduce the cost of exercising the 2nd Amendment constitutional right.