WEST VIRGINIA CODE: §11-15-9U

§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 (c) and (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.

(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.

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

WV Legislature