

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 (b) and (c) of this section, are exempted from the taxes imposed by this article and by §11-15A-1 *et seq.* of this code.

(b) "Small arms" means any portable 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) "Small arms ammunition" means firearm ammunition designed for use in small arms.