WEST VIRGINIA CODE: §11-17-23

§11-17-23. Special study on impact of tax on tobacco products other than cigarettes.

(a) The Tax Commissioner and the commissioner of the Bureau of Employment Programs shall conduct a study to analyze the impact of the provisions of this article on the manufacturers and distributors of tobacco products other than cigarettes and their employees. This study shall include an analysis of the results of taxation of tobacco products other than cigarettes, as provided in this article, as they affect employment, costs of operation and the overall economic impact upon manufacturers and distributors and their employees.

(b) The commissioners shall report the results of the study to the Governor and the Joint Committee on Government and Finance no later than February 1, 2003, and shall submit recommendations on how to ameliorate any negative impact upon manufacturers, distributors or employees through proposed tax credits, job training programs, extension of unemployment or other benefits, incentives or other similar solutions.

WV Legislature