

WEST VIRGINIA CODE: §11-19-2

§11-19-2. Excise tax on bottled soft drinks, syrups and dry mixtures; disposition thereof.

(a) An excise tax is levied and imposed on and after midnight of June 30, 1951, upon the sale, use, handling or distribution of all bottled soft drinks and all soft drink syrups, whether manufactured within or without this state, as follows:

(1) On each bottled soft drink, a tax of one cent on each sixteen and nine-tenths fluid ounces, or fraction thereof, or on each one-half liter, or fraction thereof contained therein.

(2) On each gallon of soft drink syrup, a tax of 80 cents, and in like ratio on each part gallon thereof, or on each four liters of soft drink syrup a tax of 84 cents, and in like ratio on each part four liters thereof.

(3) On each ounce by weight of dry mixture or fraction thereof used for making soft drinks, a tax of one cent or on each 28.35 grams, or fraction thereof, a tax of 1 cent.

(b) Any person manufacturing or producing within this state any bottled soft drink or soft drink syrup for sale within this state and any distributor, wholesale dealer or retail dealer or any other person who is the original consignee of any bottled soft drink or soft drink syrup manufactured or produced outside this state, or who brings such drinks or syrups into this state, shall be liable for the excise tax hereby imposed. The excise tax imposed shall not be collected more than once in respect to any bottled soft drink or soft drink syrup manufactured, sold, used or distributed in this state.

(c) The changes made to this section during the regular session of the Legislature, 2022, shall be effective July 1, 2022.