

# WEST VIRGINIA LEGISLATURE

## 2024 REGULAR SESSION

### ENROLLED

### House Bill 5261

2024 MAR -6 P 3:49  
OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

FILED

BY DELEGATES HORST, HOWELL, HARDY, PHILLIPS,  
MCGEEHAN, SUMMERS, HITE, CRISS, THORNE, MAYNOR,  
AND STEELE

[Passed February 19, 2024; in effect July 1, 2024.]

HB 5261



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[Passed February 19, 2024; in effect July 1, 2024.]



1 AN ACT to amend and reenact §11-15-9u of the Code of West Virginia, 1931, as amended,  
2 relating to the definition of small arms for purposes of taxation; defining terms, and  
3 expanding definition of "small arms" to include receiver or frame as part of the small arm.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**

**§11-15-9u. Exemption for sales of small arms and ammunitions.**

1 (a) Notwithstanding any provision of this code to the contrary, the sale of small arms and  
2 small arms ammunition, as those terms are defined in subsections (c) and (d) of this section, are  
3 exempted from the taxes imposed by this article and by §11-15A-1 *et seq.* of this code.

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

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

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



The Clerk of the House of Delegates and the Clerk of the Senate hereby certify that the foregoing bill is correctly enrolled.

*Steve Harris*  
.....  
Clerk of the House of Delegates

*Joe Linn*  
.....  
Clerk of the Senate

2024 MAR - 6 P 3: 49  
OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

FILED

Originated in the House of Delegates.

In effect July 1, 2024.

*Les Hankins*  
.....  
Speaker of the House of Delegates

*Cheryl P. B. E.*  
.....  
President of the Senate

The within is *approved* ..... this the *6th* .....  
Day of *March* ..... 2024.

*James O. Eastman*  
.....  
Governor





PRESENTED TO THE GOVERNOR

FEB 29 2024

Time 2:29pm