

H. B. 2136

(By Delegates Doyle, Brown and Moore)

[Introduced January 12, 2011; referred to the
Committee on Finance.]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article, designated §11-18-1, §11-18-2 and §11-18-3, all relating to imposing an excise tax on grocery stores, drug stores and convenience stores equal to \$.05 for each plastic shopping bag given to customers.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new article, designated §11-18-1, §11-18-2 and §11-18-3, all to read as follows:

ARTICLE 18. PLASTIC SHOPPING BAG EXCISE TAX.

§11-18-1. Short title.

This article shall be known and cited as the "Plastic Shopping Bag Excise Tax Act".

§11-18-2. Levy of tax on grocery stores, drug stores and convenience stores on plastic shopping bags.

(a) Notwithstanding any provision of this code to the contrary, beginning on July 1, 2011, all grocery stores, drug stores and convenience stores subject to the consumers sales tax imposed by this article shall pay an excise tax of \$.05 for each plastic shopping bag provided to customers.

(b) The tax imposed by this section may not be passed on to the customer, but shall be the sole responsibility of each grocery store, drug store or convenience store that provides plastic shopping bags to customers.

§11-18-3. Rules; forms.

The Tax Commissioner may promulgate rules in accordance with article three, chapter twenty-nine-a of this code that are necessary to effectuate and enforce this article. The Tax Commissioner may also prescribe forms necessary to effectuate and enforce this article and provide other necessary guidelines on the administration of this article.

NOTE: The purpose of this bill is to impose an excise tax on grocery stores, drug stores and convenience stores equal to \$.05 for each plastic shopping bag given to customers. The tax may not be passed on to customers.

§11-18-1 through §11-18-3 are new; therefore, it has been completely underscored.