



Sales Tax Exemption for Small Arms and Ammunition

This publication provides general information and is not meant to be a substitute for tax laws or regulations.

Beginning July 1, 2021, **the sale of small arms and small arms ammunition is exempt from the sales and use tax** (including the municipal sales and use tax). No exemption certificate is required.

Small arms includes portable firearms, 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.

Small arms ammunition includes firearm ammunition designed for use in small arms.

This shall include:

- Any complete round, shell, or cartridge, round, shell, or cartridge components
- Bullets
- Projectiles
- Cartridge cases
- Primers
- Caps
- Propellants

Small arms ammunition does not include parts or tools useful in loading or firing ammunition, such as:

- Ammunition boxes
- Magazines
- Clips
- Speedloaders
- Autoloaders
- Reloading supplies and tools

Firearms for the purpose of this definition means and includes: new, used, or antique weapon that includes an assembly of a barrel and action from which a projectile is discharged by means of a rapidly burning propellant.

The term “firearms” does not include:

- Airsoft or BB guns
- Paintball guns
- Starter pistols
- Cap guns or toy guns
- Non-firing replicas
- Firearm parts or assembly kits that do not include a barrel. (For example, the frame or receiver—that part of a firearm which provides the housing for the hammer, bolt or breechblock and firing mechanism, and which is usually threaded at its forward portion to receive the barrel.)
- Aftermarket accessories, including, but not limited to, mounts, grips, lights, scopes, buttstocks, etc.
- Holsters and cases

For more information, you can:

- **Call** a Taxpayer Services Representative at (304)558-3333 or toll-free at (800) 982-8297
- **Email** taxhelp@wv.gov
- **Go Online** to tax.wv.gov