



SALES TAX EXEMPTION FOR SMALL ARMS AND AMMUNITION

This publication provides general information regarding the sales tax exemption for small arms and ammunition. It is not a substitute for tax laws or regulations.

GENERAL INFORMATION

- 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). This is a per se exemption and no exemption certificate is required.

WHAT ARE SMALL ARMS?

- As provided in the exemption, small arms includes:
Any portable firearm, 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.
- Firearms for the purpose of this definition means and includes:
Any 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.
- Firearms does not include:
 - 1) Airsoft or BB Guns
 - 2) Paintball Guns
 - 3) Starter Pistols
 - 4) 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.
 - 5) Cap guns or toy guns
 - 6) Non-firing replicas
 - 7) After market accessories, including, but not limited to, mounts, grips, lights, scopes, buttstocks, etc.
 - 8) Holsters and cases

WHAT IS SMALL ARMS AMMUNITION?

- As provided in the exemption, small arms ammunition includes firearm ammunition designed for use in small arms, this shall include:
 - 1) Any complete round, shell, or cartridge
 - 2) Round, shell, or cartridge components
 - 3) Bullets
 - 4) Projectiles
 - 5) Cartridge cases
 - 6) Primers
 - 7) Caps
 - 8) Propellants
- Small Arms Ammunition does not include parts or tools useful in loading or firing ammunition, which includes:
 - 1) Ammunition boxes
 - 2) Magazines
 - 3) Clips

- 4) Speedloaders
 - 5) Autoloaders
 - 6) Reloading supplies and tools
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**ASSISTANCE AND
ADDITIONAL
INFORMATION**

- For assistance or additional information, you may call a Taxpayer Service Representative at:

**1-800-WVA-TAXS
(1-800-982-8297)**

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

taxhelp@wv.gov