



## 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 means** any portable firearm, including receivers and frames, 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. This definition was updated to include receivers and frames effective July 1, 2024, pursuant to HB 5261 passed in the 2024 regular legislative session.

**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
- 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](mailto:taxhelp@wv.gov)
- **Go Online** to [tax.wv.gov](http://tax.wv.gov)