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

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