

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.

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.

Effective July 1, 2024, small arms means any portable firearm, including the receiver or frame of the 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.

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
- **Go Online** to tax.wv.gov