

HB 2462

FILED  
2015 MAR 25 A 10:38  
OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**WEST VIRGINIA LEGISLATURE**  
FIRST REGULAR SESSION, 2015



**ENROLLED**

COMMITTEE SUBSTITUTE  
FOR

**House Bill No. 2462**

(By Mr. Speaker (Mr. Armstead)  
and Delegate Miley)  
(By Request of the Executive)



Passed March 9, 2015

In effect ninety days from passage.

**FILED**  
2015 MAR 25 A 10:38

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**E N R O L L E D**

COMMITTEE SUBSTITUTE

for

**H. B. 2462**

---

(BY MR. SPEAKER, (MR. ARMSTEAD)

AND DELEGATE MILEY)

[BY REQUEST OF THE EXECUTIVE]

---

[Passed March 9, 2015;

in effect ninety days from passage.]

---

**AN ACT to amend and reenact §11-15-30 of the Code of West Virginia, 1931, as amended, relating to the dedication and deposit of certain tax proceeds; reducing the amount of sales tax proceeds annually dedicated to the School Major Improvement Fund by \$2,000,004 for the fiscal year 2016; reducing the amount of sales tax proceeds annually dedicated to the School Construction Fund by \$6 million for the fiscal years 2016; and making stylistic changes.**

*Be it enacted by the Legislature of West Virginia:*

That §11-15-30 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

**ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.**

**§11-15-30. Proceeds of tax; appropriation of certain revenues.**

1           (a) The proceeds of the tax imposed by this article shall be  
2 deposited in the General Revenue Fund of the state except as  
3 otherwise expressly provided in this article.

4           (b) *School Major Improvement Fund.* — After the payment  
5 or commitment of the proceeds or collections of this tax for the  
6 purposes set forth in section sixteen of this article, on the first  
7 day of each month, there shall be dedicated monthly from the  
8 collections of this tax, the amount of \$416,667.00 and the  
9 amount dedicated shall be deposited on a monthly basis into the  
10 School Major Improvement Fund created pursuant to section six,  
11 article nine-d, chapter eighteen of this code: *Provided*, That for  
12 fiscal year 2016, the amount so dedicated and deposited annually  
13 under this subdivision is reduced by \$2,000,004, and the amount  
14 so dedicated and deposited monthly is reduced to \$250,000.00  
15 for fiscal year 2016. This reduction shall cease for fiscal years  
16 beginning after June 30, 2016.

17           (c) *School Construction Fund.* — After the payment or  
18 commitment of the proceeds or collections of this tax for the  
19 purposes set forth in section sixteen of this article:

20           (1) On the first day of each month, there shall be dedicated  
21 monthly from the collections of this tax the amount of  
22 \$1,416,667.00 and the amount dedicated shall be deposited into  
23 the School Construction Fund created pursuant to section six,  
24 article nine-d, chapter eighteen of this code.

25       (2) Except as provided in subdivision (3) of this subsection,  
26 effective July 1, 1998, there shall be dedicated from the  
27 collections of this tax an amount equal to any annual difference  
28 that may occur between the debt service payment for the 1997  
29 fiscal year for school improvement bonds issued under the Better  
30 School Building Amendment under the provisions of article  
31 nine-c, chapter eighteen of this code and the amount of funds  
32 required for debt service on these school improvement bonds in  
33 any current fiscal year thereafter. This annual difference shall be  
34 prorated monthly, added to the monthly deposit in subdivision  
35 (1) of this subsection and deposited into the School Construction  
36 Fund created pursuant to section six, article nine-d, chapter  
37 eighteen of this code.

38       (3) After June 30, 2015, the provisions of subdivision (2) of  
39 this subsection shall have no force or effect. After June 30, 2015,  
40 there shall be dedicated from the collections of this tax the  
41 amount of \$27,216,996 annually. This amount shall be prorated  
42 monthly and added to the monthly deposit in subdivision (1) of  
43 this subsection and deposited into the School Construction Fund  
44 created pursuant to section six, article nine-d, chapter eighteen  
45 of this code: *Provided*, That for fiscal year 2016, the amount so  
46 dedicated annually under this subdivision is reduced by \$6  
47 million. This reduction shall cease for fiscal years beginning  
48 after June 30, 2016.

49       (d) *Prepaid wireless calling service.* — The proceeds or  
50 collections of this tax from the sale of prepaid wireless service  
51 are dedicated as follows:

52       (1) The tax imposed by this article upon the sale of prepaid  
53 wireless calling service is in lieu of the wireless enhanced 911  
54 fee imposed by section six-b, article six, chapter twenty-four of  
55 this code.

56       (2) Within thirty days following the end of each calendar  
57 month, the Tax Commissioner shall remit to the Public Service  
58 Commission the proceeds of the tax imposed by this article upon  
59 the sale of prepaid wireless calling service in the preceding  
60 month, determined as follows: For purposes of determining the  
61 amount of those monthly proceeds, the Tax Commissioner shall  
62 use an amount equal to one twelfth of the wireless enhanced 911  
63 fees collected from prepaid wireless calling service under section  
64 six-b, article six, chapter twenty-four of this code during the  
65 period beginning on July 1, 2007, and ending on June 30, 2008.  
66 Beginning on July 1, 2009, the Tax Commissioner shall adjust  
67 this amount annually by an amount proportionate to the increase  
68 or decrease in the enhanced wireless 911 fees paid to the Public  
69 Service Commission under said section during the previous  
70 twelve months. The Public Service Commission shall receive,  
71 deposit and disburse the proceeds in the manner prescribed in  
72 said section.

That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

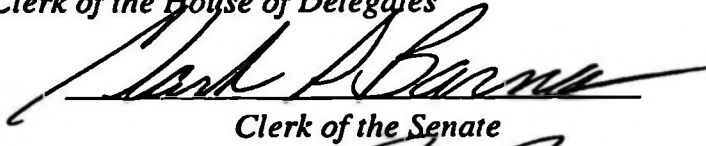
  
Chairman, House Committee


  
Chairman, Senate Committee

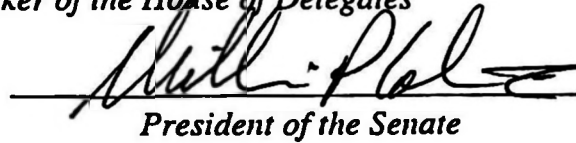
Originating in the House.

In effect ninety days from passage.

  
Clerk of the House of Delegates

  
Clerk of the Senate

  
Speaker of the House of Delegates

  
President of the Senate

The within is approved this the 25<sup>th</sup>  
day of March, 2015.

  
Governor

PRESENTED TO THE GOVERNOR

MAR 16 2015

Time 3:54 PM