WEST VIRGINIA CODE: §11-13-25

§11-13-25. Cities, towns or villages restricted from imposing additional tax.

Notwithstanding the provisions of section five, article thirteen, chapter eight of this code, no city, town or village shall impose a business and occupation tax:

(a) Upon occupations or privileges taxed under sections two- a, two-b, two-c, two-d, two-e, two-g, two-h, two-i and two-j of this article, in excess of rates in effect under this article on January 1, 1959;

(b) Upon occupations or privileges taxed under section two- k of this article, in excess of one percent of gross income;

(c) Under section two-l of this article; or

(d) Upon occupations or privileges taxed under section two- m of this article, in excess of the tax rate applicable to such occupations or privileges under section two-b of this article on January 1, 1959.

WV Legislature