WEST VIRGINIA CODE: §11-16-26

§11-16-26. Municipal license tax.

Any municipal corporation in this state shall have the authority to levy a license tax under the provisions of this article upon any retailer, distributor or brewer or operator of a brewpub of nonintoxicating beer whose place of business is situated within such municipality, but the amount of the license tax levied by such municipal corporation shall in no event exceed the amount fixed herein to be levied by the state. Only one municipal tax is to be so imposed and that only by the municipality in which the place of business, or warehouse, is located. Cities and incorporated towns are hereby empowered to enact ordinances for the enforcement of this article in conformity with the provisions of the same: Provided, That in no case shall the rate of such municipal license tax exceed the rate of such tax in effect on January 1, 1986.

In the case of a brewpub, such municipal tax shall not exceed the same proportions of taxation as the other licensees.

WV Legislature