# WEST VIRGINIA CODE: §11-8-14B

**§11-8-14b. Levy of additional tax.**

The governing body of any municipality may impose any tax not theretofore levied, or may increase any tax theretofore levied, and may make said tax or increase effective as of the date of the adoption of the ordinance imposing or increasing said tax, or as of any date thereafter specified in the ordinance regardless of whether or not said tax or the increase thereof is included within the levy estimate for the current or ensuing fiscal year, provided for in section fourteen of this article: Provided, That when said tax or increase is not included within such levy estimate, such tax or increase shall not be imposed until such levy estimate is revised in accordance with the provisions of section twenty-six-a hereof. If such tax or increase is continued in effect during subsequent fiscal years, it shall thereafter be included in the levy estimate.

WV Legislature