WEST VIRGINIA CODE: §24-2A-3

§24-2A-3. Limitation on and exemption from local business and occupation or privilege taxes and local public utility excise taxes.

(a) Any municipality which presently or hereafter imposes a business and occupation or privilege tax under section five, article thirteen of chapter eight or a public utilities excise tax under section five-a, article thirteen of chapter eight shall be restricted, in the case of utility services rendered to a customer under the special reduced rates, to levying such taxes on (1) in the case of a local business and occupation or privilege tax, the gross revenues derived under the special reduced rates for any period during which that customer receives service under the special reduced rates, and (2) in the case of a local public utilities excise tax, to the gross amount of that customer's utility bill as calculated under the special reduced rates.

(b) No recovery of revenue deficiencies provided in section three of this article shall be subject to tax under sections five or five-a, article thirteen of chapter eight.

WV Legislature