

# WEST VIRGINIA CODE: §29-22B-1901

## PART XIX. MISCELLANEOUS PROVISIONS.

### §29-22B-1901. Effect of this article on certain taxes.

(a) Notwithstanding any provision of this code to the contrary, persons who hold a current operator's license or a current limited video lottery retailer's license issued under this article shall be exempt from paying the taxes imposed by articles 11-15-1, et seq., and 11-15A-1, et seq., of this code on their purchases of video lottery terminals and video lottery games.

(b) Notwithstanding any provision of this code to the contrary, the consideration paid by a patron of a restricted access adult-only facility to play video lottery games shall be exempt from the tax imposed by article 11-15-1, et seq., of this code.

(c) Notwithstanding the provisions of section 8-13-4 of this code to the contrary, municipalities may not impose the license fees imposed by this article on manufacturers, operators, limited video lottery retailers and service technicians. Municipalities may continue to impose any other license fees they are allowed to impose under this code.

(d) Notwithstanding any provision of this code to the contrary, municipalities may not impose the municipal business and occupation taxes imposed pursuant to section 8-13-5 of this code or an amusement tax imposed pursuant to section 8-13-6 of this code on the income of a permittee of video lottery terminals from income derived directly from activities conducted pursuant to the provisions of this article.

(e) Notwithstanding any provision of this code to the contrary, municipalities may not impose the municipal business and occupation taxes imposed pursuant to section 8-13-5 of this code on payments a limited video lottery retailer receives from an operator of video lottery terminals for activities conducted pursuant to the provisions of this article.