WEST VIRGINIA CODE: §5B-2L-8

Part III. Authorization for Municipal Business and Occupation Tax Exemption

§5B-2L-8. Municipal authority to exempt business and occupation tax.

Notwithstanding any other provision of this code, a municipality that imposes the municipal business and occupation tax pursuant to the provisions of §8-13-5 of this code, may authorize by ordinance, a municipal business and occupation tax exemption for gross income from rents, royalties, fees, or other remuneration derived by a lessor or landlord from the furnishing, leasing, or renting of any certified BUILD WV project property to a lessee or occupant.

WV Legislature