# WEST VIRGINIA CODE: §60-3A-21

**§60-3A-21. Tax on purchases of liquor.**

(a) For the purpose of providing financial assistance to and for the use and benefit of the various counties and municipalities of this state, there is hereby levied tax upon all purchases of liquor from retail licensees. The tax shall be five percent of the purchase price and shall be added to and collected with the purchase price by the retail licensee.

(b) (1) All such tax collected within the corporate limits of a municipality in this state shall be remitted to such municipality; all such tax collected outside of but within one mile of the corporate limits of any municipality shall be remitted to such municipality; and all other tax so collected shall be remitted to the county in which it was collected: Provided, That where the corporate limits of more than one municipality is within one mile of the place of collection of such tax, all such tax collected shall be divided equally among each of such municipalities: Provided, however, That such mile is measured by the most direct hard surface road or access way usually and customarily used as ingress and egress to the place of tax collection.

(2) Effective January 1, 2019, all such tax collected on sales sourced within the corporate limits of any municipality within the state shall be remitted to that municipality. All such tax collected on sales sourced outside the corporate limits of any municipality shall be remitted to the county in which the sale is sourced.

(3) When determining whether the tax is collected on sales within the corporate limits of any municipality, a seller shall use the sourcing rules provided in §11-15B-1 et seq. of this code.

(c) The Tax Commissioner, by appropriate rule promulgated pursuant to §29A-3-1 et seq. of this code, shall provide for the collection of such tax upon all purchases from retail licensees, separation or proration of the same, and distribution thereof to the respective counties and municipalities for which the same shall be collected. Such rule shall provide that all such taxes shall be deposited with the state Treasurer and distributed quarterly by the state Treasurer upon warrants of the Auditor payable to the counties and municipalities.

WV Legislature