WEST VIRGINIA CODE: §8-13-11

§8-13-11. Preservation of prior taxing powers of cities.

Any city may include by charter provision, and may continue to exercise, all powers of taxation, other than property taxation, which were set forth in the special legislative charter of such city in effect on the date of the ratification of the municipal home rule amendment to the Constitution of this state, being section thirty-nine-a, article six of said Constitution, and which are not in conflict with general law.