WEST VIRGINIA CODE: §8-13-8

§8-13-8. License tax on horse racing and dog racing.

Every municipality within the corporate limits of which a horse racetrack or dog racetrack is located in whole or in part shall have plenary power and authority to impose upon the operator of the track a daily license tax for the privilege of conducting horse racing or dog racing within the corporate limits of the municipality. Such daily license tax shall not exceed the amount of the daily license tax due from such operator to the state under the provisions of article twenty-three, chapter nineteen of this code. The daily license tax hereby authorized shall not be applicable to any local, county or state fair, horse show or agricultural or livestock exposition at which horse racing or dog racing is conducted for not more than six days. A municipal license tax on horse racing or dog racing may be imposed under the provisions of this section but not under the provisions of section four of this article.

WV Legislature