WEST VIRGINIA CODE: §8-13C-11

§8-13C-11. Additional requirements for authority to impose certain taxes.

(a) The authority to impose the pension relief municipal occupational tax, the pension relief municipal sales and service tax and the pension relief municipal use tax, all provided in this article, is not effective until a municipality wishing to impose the taxes presents to the Joint Committee on Government and Finance a plan to remove the unfunded liabilities of its policemen's and firemen's pension funds and the necessary changes in West Virginia law have been enacted to allow for implementation of the municipal plan.

(b) Notwithstanding any other provision of this code to the contrary, no cost-of-living increases or other benefit increases, and no new benefits, may be granted to or received by any member or beneficiary of a policemen's and firemen's pension and relief funds of a municipality during any period that the municipality imposes a pension relief municipal occupational tax, a pension relief municipal sales and service tax, the pension relief municipal use tax or any combination thereof authorized under this chapter.

WV Legislature