

WEST VIRGINIA CODE: §8-13C-12

§8-13C-12. Limited authority to impose tax.

- (a) Notwithstanding any other provision of this code to the contrary, no county, board, political subdivision or any other agency or entity other than a municipality may impose an alternative municipal sales and service tax, an alternative municipal use tax, a pension relief municipal occupational tax, a pension relief municipal sales and service tax, a pension relief municipal use tax or any combination of these taxes.
- (b) No subsequent amendment to this code shall supersede the provisions of subsection (a) of this section unless the amendment specifically states that the provisions of said subsection are superseded.