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of subsection (a) of this section unless the amendment specifically states that the provisions of said subsection are superseded.

WV Legislature