WEST VIRGINIA CODE: §8-13C-2

§8-13C-2. Definitions.

For the purposes of this article:

(a) "Alternative municipal sales and service tax" means the tax authorized to be imposed by subsection (b), section four of this article only if a municipality does not impose or ceases to impose the business and occupation or privilege tax authorized in section five, article thirteen of this chapter;

(b) "Alternative municipal use tax" means the tax authorized to be imposed by subsection (b), section five of this article only if a municipality does not impose or ceases to impose the business and occupation or privilege tax authorized in section five, article thirteen of this chapter;

(c) "Qualifying municipality" means any municipality, as defined in section two, article one of this chapter:

(1) In which the weighted average of the percentages to which its policemen's and firemen's pension and relief funds are fully funded is three percent or less on the date of adoption of the ordinance imposing the tax; and

(2) That has satisfied the requirements set forth in section eleven of this article;

(d) "Pension relief municipal occupational tax" means the tax authorized to be imposed by section three of this article and for which the use of the proceeds of the tax are restricted by section nine of this article;

(e) "Pension relief municipal sales and service tax" means the tax authorized to be imposed by subsection (a), section four of this article and for which the use of the proceeds of the tax are restricted by section nine of this article;

(f) "Pension relief municipal use tax" means the tax authorized to be imposed by subsection (a), section five of this article and for which the use of the proceeds of the tax are restricted by section nine of this article; and

(g) "Taxable employee" means any individual:

(1) Who holds employment with an employer with a place of business located within the qualifying municipality electing to impose the municipal payroll tax pursuant to this article; and

(2) Whose salaries, wages, commissions and other earned income that would be included in federal adjusted gross income for the year is more than $10,000 per year.

WV Legislature