WEST VIRGINIA CODE: §8-13C-5

§8-13C-5. Municipal use tax.

(a) Pension relief municipal use tax. -- On and after July 1, 2005, each qualifying municipality, as defined in section two of this article, that imposes a pension relief municipal sales and service tax pursuant to this article shall impose, by ordinance, a pension relief municipal use tax at the same rate that is set for the pension relief municipal sales and service tax: Provided, That: (1) The tax does not apply to any use of tangible personal property, custom software or the results of taxable services in the corporate limits of the municipality where the first use occurs before July 1, 2008, or before such later date specified in the ordinance of the municipality imposing the tax; and (2) the effective date of the tax, or of a change in the rate of the tax, shall be no earlier than the first day of a calendar quarter that at a minimum begins one hundred eighty days after notice of the tax, or of a change in the rate of tax, is provided to the Tax Commissioner as provided in section six of this article.

(b) Alternative municipal use tax. -- On and after July 1, 2005, each municipality that imposes an alternative municipal sales and service tax pursuant to this article shall impose, by ordinance, an alternative municipal use tax at the same rate that is set for the alternative municipal sales and service tax: Provided, That: (1) The tax does not apply to any use of tangible personal property, custom software or the results of taxable services in the corporate limits of the municipality where the first use occurs before July 1, 2008, or before such later date specified in the ordinance of the municipality imposing the tax; and (2) the effective date of the tax, or of a change in the rate of the tax, shall be no earlier than the first day of a calendar quarter that at a minimum begins one hundred eighty days after notice of the tax, or of a change in the rate of tax, is provided to the Tax Commissioner as provided in section six of this article.

(c) Uniformity of tax base. -- The base of a municipal use tax imposed pursuant to this section shall be identical to the base of the use tax imposed pursuant to article fifteen-a, chapter eleven of this code on the use of tangible personal property, custom software and taxable services within the boundaries of the municipality, subject to the following:

(1) Except for the exemption provided in section nine-f, article fifteen, chapter eleven of this code, all exemptions and exceptions from the use tax apply to a municipal use tax imposed pursuant to this section; and

(2) Uses of gasoline and special fuel are not subject to a municipal use tax imposed pursuant to this section when the use is subject to the tax imposed by article fourteen-c, chapter eleven of this code.

(d) Notification to Tax Commissioner. -- Any municipality that imposes a municipal use tax pursuant to this section or changes the rate of a municipal use tax imposed pursuant to this

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section shall notify the Tax Commissioner pursuant to section six of this article.

(e) State level administration required. -- Any municipality that imposes a municipal use tax pursuant to this section may not administer or collect the tax, but shall use the services of the Tax Commissioner to administer, enforce and collect the taxes.

(f) Tax in addition to state use tax. -- Any municipal use tax imposed pursuant to this section shall be imposed in addition to the use tax imposed pursuant to article fifteen-a, chapter eleven of this code on the use of tangible personal property, custom software or taxable services within the boundaries of the municipality and, except as exempted or excepted, all use of tangible personal property, custom software or taxable services within the boundaries of the municipality shall remain subject to the tax levied by said article.

(g) Tax in addition to special district tax. -- Any municipal use tax imposed pursuant to this section shall be imposed in addition to any tax imposed pursuant to section one, article eighteen, chapter seven of this code, sections six and seven, article thirteen of this chapter and section twelve, article thirty-eight of this chapter.

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