WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1955

ENROLLED

SENATE BILL NO. 140

(By Mr. )

PASSED 1955

In Effect Passage

Filed in the Office of the Secretary of State of West Virginia MAR 9 1955
D. PITT O'BRIEN SECRETARY OF STATE
ENROLLED

Senate Bill No. 140
(By MR. SMITH)

[Passed March 4, 1955; in effect ninety days from passage.]

AN ACT to amend and reenact section three, article five, chapter eight-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the license and privilege taxes which may be imposed by a city under the provisions of a home rule charter, and providing for the imposition by a city of an annual privilege tax upon businesses and occupations as authorized by general law and under a special charter prior to the adoption of a home rule charter.

Be it enacted by the Legislature of West Virginia:

That section three, article five, chapter eight-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:
Section 3. *License and Privilege Taxes.*—A city may levy and collect an annual license tax upon businesses, occupations, or economic activities regularly conducted within the city, and a special license tax upon an itinerant or transitory business, occupation or economic activity conducted within the city, as follows:

1. Upon any public utility business exercising a franchise from the city. The annual tax shall not exceed five hundred dollars in Class I cities, three hundred fifty dollars in Class II cities, and two hundred dollars in Class III cities;

2. Upon any manufacturing or other production business or activity. The annual tax shall not exceed two hundred dollars in Class I cities, one hundred fifty dollars in Class II cities, and one hundred dollars in Class III cities;

3. Upon any wholesale or other intermediate distribution business or activity. The annual tax shall not exceed one hundred fifty dollars in Class I cities, one hundred twelve dollars fifty cents in Class II cities and seventy-five dollars in Class III cities;
(4) Upon any amusement or entertainment business or activity, other than literary, dramatic, musical, or benevolent societies not conducted for private profit or gain. The annual tax shall not exceed two hundred dollars in Class I cities, one hundred fifty dollars in Class II cities, and one hundred dollars in Class III cities;

(5) Upon the business of selling tangible personal property at retail, except farmers selling products produced by them, and upon any service, business, agency or calling. The annual tax shall not exceed one hundred dollars in Class I cities, seventy-five dollars in Class II cities, and fifty dollars in Class III cities;

(6) Upon any profession, recognized and regulated as such by the laws of this state. The annual tax shall not exceed twenty-five dollars in a Class I or Class II city and fifteen dollars in a Class III city;

(7) If the business, occupation, or activity taxed under this section is conducted at two or more separate places, or locations, each of which is a distinct branch or business unit, a separate license tax may be imposed and collected for each place or location;
(8) A license tax levied under this section may be further classified within the classes for which maximum amounts of taxes are fixed to the extent that such further classifications are not unreasonable or discriminatory in effect.

(9) Notwithstanding the foregoing provisions of this section, a city under a home rule charter may exercise the power to levy and collect an annual privilege tax upon businesses and occupations as authorized by section thirteen-b, article four, chapter eight of this code.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

Takes effect 90 days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 8th day of March, 1955.

William C. Marland
Governor.

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D. Pitt O'Brien
Secretary of State