

WEST VIRGINIA LEGISLATURE  
REGULAR SESSION, 1955

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**ENROLLED**

SENATE BILL NO. 140

(By Mr. Smith)

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PASSED March 1 1955

In Effect 90 days from 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)

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

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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  
2 levy and collect an annual license tax upon businesses,  
3 occupations, or economic activities regularly conducted  
4 within the city, and a special license tax upon an itiner-  
5 ant or transitory business, occupation or economic activ-  
6 ity conducted within the city, as follows:

7 (1) Upon any public utility business exercising a fran-  
8 chise from the city. The annual tax shall not exceed five  
9 hundred dollars in Class I cities, three hundred fifty dol-  
10 lars in Class II cities, and two hundred dollars in Class  
11 III cities;

12 (2) Upon any manufacturing or other production busi-  
13 ness or activity. The annual tax shall not exceed two  
14 hundred dollars in Class I cities, one hundred fifty dollars  
15 in Class II cities, and one hundred dollars in Class III  
16 cities;

17 (3) Upon any wholesale or other intermediate distri-  
18 bution business or activity. The annual tax shall not ex-  
19 ceed one hundred fifty dollars in Class I cities, one hun-  
20 dred twelve dollars fifty cents in Class II cities and  
21 seventy-five dollars in Class III cities;

22 (4) Upon any amusement or entertainment business  
23 or activity, other than literary, dramatic, musical, or be-  
24 nevolent societies not conducted for private profit or gain.  
25 The annual tax shall not exceed two hundred dollars in  
26 Class I cities, one hundred fifty dollars in Class II cities,  
27 and one hundred dollars in Class III cities;

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

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

38 (7) If the business, occupation, or activity taxed under  
39 this section is conducted at two or more separate places,  
40 or locations, each of which is a distinct branch or business  
41 unit, a separate license tax may be imposed and collected  
42 for each place or location;

43 (8) A license tax levied under this section may be  
44 further classified within the classes for which maximum  
45 amounts of taxes are fixed to the extent that such further  
46 classifications are not unreasonable or discriminatory in  
47 effect.

48 (9) Notwithstanding the foregoing provisions of this  
49 section, a city under a home rule charter may exercise  
50 the power to levy and collect an annual privilege tax  
51 upon businesses and occupations as authorized by section  
52 thirteen-b, article four, chapter eight of this code.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

*[Signature]*  
Chairman Senate Committee

*[Signature]*  
Chairman House Committee

Originated in the Senate.

Takes effect 90 days from passage.

*[Signature]*  
Clerk of the Senate

*[Signature]*  
Clerk of the House of Delegates

*[Signature]*  
President of the Senate

*[Signature]*  
Speaker House of Delegates

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

*[Signature]*  
Governor.



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D. PITT O'BRIEN  
SECRETARY OF STATE