WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1967

ENROLLED

HOUSE BILL No. 909

(By Mr. Boiarsky and Mr. Grewe)

PASSED February 22, 1967

In Effect

FILED IN THE OFFICE
ROBERT D. BAILLY
SECRETARY OF STATE
THIS DATE 3-8-67
AN ACT to amend and reenact section thirteen-a, article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the levy, imposition and collection of a tax by municipal corporations on the purchases of intoxicating liquors within a municipality, and providing an exception.

Be it enacted by the Legislature of West Virginia:

That section thirteen-a, article four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 4. POWERS, DUTIES AND ALLIED RELATIONS OF MUNICIPAL CORPORATIONS, COUNCILS OR OFFICERS.

§8-4-13a. Tax and purchases of intoxicating liquors in municipalities.

1 The governing authority of every municipal corpora-
tion, whether operating under a general, special or home
rule charter, may levy and collect a tax upon all purchases
of intoxicating liquors from the alcohol beverage control
commissioner within a municipality: Provided, That such
municipality shall have no authority to levy or collect
any such tax, on the intoxicating liquors sold by or pur-
chased from holders of a license issued under the pro-
visions of article seven, chapter sixty of this code. The
tax shall be levied upon the purchaser and shall be added
to and collected with the price of purchase. The
tax shall not exceed three per cent of the purchase
price.
Any ordinance imposing the tax authorized by this
section shall be certified by the mayor or other chief
officer of the municipality to the West Virginia alcohol
beverage control commissioner. The commissioner by
appropriate rules and regulations shall provide for the
collection of such tax and for distribution thereof to the
respective municipalities for which the same shall be
collected. Such rules and regulations shall provide that
22 all such taxes shall be deposited with the state treasurer
23 and distributed quarterly by the treasurer upon warrants
24 of the auditor payable to the municipality.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

William H. Thomas
Chairman Senate Committee

Clayton O. Davidson
Chairman House Committee

Originated in the House.

Takes effect from passage.

James C. Myers
Clerk of the Senate

W. Bannock Blankenship
Clerk of the House of Delegates

Howard B. Cannon
President of the Senate

H. Fabian White
Speaker House of Delegates

The within approved this the 8th day of March, 1966.

H. J. Smith
Governor
PRESENTED TO THE
GOVERNOR

Date   3-3-67
Time   1:20 A.M.