WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1971

ENROLLED
COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 410

(By Mr. Mckown and Mr. Brotherton)

PASSED MARCH 13, 1971

In Effect from Passage
AN ACT to amend article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section five-a, relating to the taxation of purchasers and consumers of public utility services or tangible personal property by municipalities and collection of such tax, providing new taxing authority, limited to two percent of gross revenue.

Be it enacted by the Legislature of West Virginia:

That article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be
amended by adding thereto a new section, designated section five-a, to read as follows:

ARTICLE 13. TAXATION AND FINANCE.


1 Every municipality shall have plenary power and authority to levy and collect an excise tax on the privilege of purchasing, using or consuming, within the corporate limits of such municipality, public utility services and tangible personal property from public utilities subject to the jurisdiction of the public service commission of West Virginia. Such tax shall be computed on the basis of an amount not to exceed two percent of the gross amount of each periodic statement rendered such purchasers or consumers by such public utilities: Provided, however, That sales of tangible personal property such as appliances or the like, as distinguished from the public service supplied, shall not be included in the gross amount subject to the measure of this tax. Such purchasers or consumers shall pay to such public utilities the amount of the tax levied pursuant to this section which shall be added to and constitute a part of the cost of the service or property
so purchased or consumed and shall be collectible as such by said public utilities who shall account to the municipality levying same for all tax paid by such purchasers or consumers pursuant to the provisions of any ordinance imposing such tax.

Any ordinance imposing such tax shall require the collection thereof uniformly from all purchasers and consumers of all such services and property within the corporate limits of such municipality and contain reasonable rules and regulations governing the collection thereof by the utilities and the method of its payment and accounting to the municipality: Provided, That such tax shall not be effective until the municipality gives sixty days' written notice by certified mail to any utility doing business therein of the effective date of the ordinance. Any required separation of gross income shall occur in said ordinance whenever necessary to comply with state or federal law: Provided, That the tax authorized by this section shall not be levied upon charges for telephone services which are paid by the insertion of coins into coin-operated telephones, and specific charges for
telephone calls to points outside the taxing municipality.

Notwithstanding any other provisions of the law to
the contrary contained in the code of West Virginia,
one thousand nine hundred thirty-one, as amended, the
provisions of this section are in addition to all other
taxing authority heretofore granted municipalities.
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.

To take effect 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 1st day of April, 1971.

Governor