

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



410

FILED IN THE OFFICE  
JOHN D. ROCKEFELLER, IV  
SECRETARY OF STATE  
THIS DATE 4-2-71

**ENROLLED**

COMMITTEE SUBSTITUTE  
FOR

**Senate Bill No. 410**

(MR. MCKOWN and MR. BROTHERTON, *original sponsors*)

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[Passed March 13, 1971; in effect from passage.]

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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.**

**§8-13-5a. Public utilities tax.**

1 Every municipality shall have plenary power and au-  
2 thority to levy and collect an excise tax on the privilege  
3 of purchasing, using or consuming, within the corporate  
4 limits of such municipality, public utility services and  
5 tangible personal property from public utilities subject to  
6 the jurisdiction of the public service commission of West  
7 Virginia. Such tax shall be computed on the basis of an  
8 amount not to exceed two percent of the gross amount  
9 of each periodic statement rendered such purchasers or  
10 consumers by such public utilities: *Provided, however,*  
11 That sales of tangible personal property such as appliances  
12 or the like, as distinguished from the public service sup-  
13 plied, shall not be included in the gross amount subject  
14 to the measure of this tax. Such purchasers or consumers  
15 shall pay to such public utilities the amount of the tax  
16 levied pursuant to this section which shall be added to  
17 and constitute a part of the cost of the service or property

18 so purchased or consumed and shall be collectible as  
19 such by said public utilities who shall account to the  
20 municipality levying same for all tax paid by such pur-  
21 chasers or consumers pursuant to the provisions of any  
22 ordinance imposing such tax.

23 Any ordinance imposing such tax shall require the col-  
24 lection thereof uniformly from all purchasers and con-  
25 sumers of all such services and property within the cor-  
26 porate limits of such municipality and contain rea-  
27 sonable rules and regulations governing the collection  
28 thereof by the utilities and the method of its payment  
29 and accounting to the municipality: *Provided*, That such  
30 tax shall not be effective until the municipality gives  
31 sixty days' written notice by certified mail to any utility  
32 doing business therein of the effective date of the  
33 ordinance. Any required separation of gross income shall  
34 occur in said ordinance whenever necessary to comply  
35 with state or federal law: *Provided*, That the tax autho-  
36 rized by this section shall not be levied upon charges for  
37 telephone services which are paid by the insertion of coins  
38 into coin-operated telephones, and specific charges for

39 telephone calls to points outside the taxing municipality.

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

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

Russell H. Beale  
Chairman Senate Committee

Shepley J. Rutledge  
Chairman House Committee

Originated in the Senate.

To take effect from passage.

Harwan Keyes  
Clerk of the Senate

C. A. Blankenship  
Clerk of the House of Delegates

E. Hans McEurt  
President of the Senate

Lewis N. McManus  
Speaker House of Delegates

The within approved this the 1<sup>st</sup>  
day of April, 1971.

Arch. N. Rouse Jr.  
Governor



PRESENTED TO THE  
GOVERNOR

Date 3/18/71

Time 1:55 p.m.

RECEIVED

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OFFICE OF STATE  
SECRETARY OF VIRGINIA  
STATE OF WEST VIRGINIA