

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1972



ENROLLED

HOUSE BILL No. 1018

(By Mr. Speaker, Mr. McManus)



PASSED March 11 1972

In Effect 90 days from Passage

OFFICE OF THE
SECRETARY OF STATE
STATE OF WEST VIRGINIA

MAR 29 11 35 PM '72

FILED IN THE OFFICE
JOHN D. FOWERAKER, IV
SECRETARY OF STATE
THIS DATE 3-29-72

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ENROLLED

House Bill No. 1018

(By MR. SPEAKER, MR. MCMANUS)

[Passed March 11, 1972; in effect ninety days from passage.]

AN ACT to amend and reenact section five, article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the imposition of business and occupation tax or privilege tax by municipalities, and limitations thereon as to contractors and financial institutions.

Be it enacted by the Legislature of West Virginia:

That section five, article thirteen, 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 13. TAXATION AND FINANCE.

§8-13-5. Business and occupation or privilege tax; limitations as to contractors and financial institutions.

1 Whenever any business or occupation, upon which the
2 state imposes an annual business and occupation or priv-
3 ilege tax under article thirteen, chapter eleven of this
4 code, is engaged in or carried on within the corporate
5 limits of any municipality, the governing body thereof
6 shall have plenary power and authority, unless prohibited
7 by general law, to impose a similar business and occupa-
8 tion or privilege tax thereon for the use of the municipal-
9 ity: *Provided*, That in no case shall the rate of such mu-
10 nicipal business and occupation or privilege tax on a par-

11 ticular activity exceed the rate imposed by the state, ex-
12 clusive of surtaxes, and the ordinance imposing such tax
13 shall conform with the provisions of said article thirteen
14 as to the waiver of penalties: *Provided, however,* That
15 no municipality shall impose a business and occupation
16 or privilege tax upon any businesses, occupations or priv-
17 ileges taxed under sections two-a, two-b, two-c, two-d,
18 two-e, two-g, two-h, two-i and two-j of said article thir-
19 teen, chapter eleven in excess of the rates in effect under
20 said article thirteen on January one, one thousand nine
21 hundred fifty-nine or in excess of one percent of gross
22 income under section two-k of said article thirteen.

23 Any taxes levied pursuant to the authority of this sec-
24 tion may be made operative as of the first day of the cur-
25 rent fiscal year and each year thereafter: *Provided fur-*
26 *ther,* That any new imposition of tax or any increase in
27 the rate of tax upon any business, occupations or priv-
28 ileges taxed under section two-e shall apply only to gross
29 income derived from contracts entered into after the ef-
30 fective date of such imposition of tax or rate increase, and
31 which effective date shall not be retroactive in any re-
32 spect.

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

Russell D. Brall
Chairman Senate Committee

Phyllis J. Rutledge
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

Howard W. Larson
Clerk of the Senate

C. Blankinship
Clerk of the House of Delegates

E. H. McCurt
President of the Senate

Lewis G. W. Manner
Speaker House of Delegates

The within approved this the 27th
day of March, 1972.

Arch A. Moore, Jr.
Governor



PLACER COUNTY SHERIFFS OFFICE
CIVIL DIVISION

DATE 3/20/12

TIME 10:17 a.m.