AN ACT to amend and reenact section eight, article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to providing for a license tax on dog racing by municipalities.

Be it enacted by the Legislature of West Virginia:

That section eight, 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.

§8-13-8. License tax on horse racing and dog racing.

Every municipality within the corporate limits of which a racetrack or dog racetrack is located in whole or in part shall have plenary power and authority to impose upon the operator of the track a daily license tax for the privilege of conducting horse racing or dog racing within the corporate limits of the municipality. Such daily license tax shall not exceed the amount of the daily license tax due from such operator to the state under the provisions of article twenty-three, chapter nineteen of this code. The daily license tax hereby authorized shall not be applicable to any local, county or state fair, horse show or agricultural or livestock exposition at which horse racing or dog racing is conducted for not more than six
13 days. A municipal license tax on horse racing or dog racing
14 may be imposed under the provisions of this section but not
15 under the provisions of section four of this article.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James L. Sani  
Chairman Senate Committee

Clarence E. Christian  
Chairman House Committee

Originated in the House.

Takes effect from passage.

William J. Goman  
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, 1976.

Governor
PRESENTED TO THE GOVERNOR

Date 3/26/76
Time 3:45 p.m.