

WEST VIRGINIA LEGISLATURE  
REGULAR SESSION, 1978

— ● —

ENROLLED

Committee Substitute for

HOUSE BILL No. 1697

(By Mr. Speaker, Mr. Kopp)

— ● —

PASSED March 10, 1978

In Effect ninety days from Passage

**ENROLLED**  
**COMMITTEE SUBSTITUTE**  
**FOR**

**H. B. 1697**

**(By MR. SPEAKER, MR. KOPP)**

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[Passed March 10, 1978; in effect ninety days from passage.]

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AN ACT to amend and reenact section twelve, article twenty-three, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended relating to the license tax on horse and dog racetracks; providing that such taxes be in lieu of all other state, county or municipal taxes; providing for certain exceptions with respect to certain municipal taxes; and extending the provisions of said section to horse owners, trainers, jockeys or other persons whose services are directly essential to the effective conduct of a horse or dog racing meeting.

*Be it enacted by the Legislature of West Virginia:*

That section twelve, article twenty-three, chapter nineteen of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted, to read as follows:

**ARTICLE 23. HORSE AND DOG RACING.**

**§19-23-12. License to be in lieu of all other license, etc., taxes; exception.**

1 The license tax imposed in section ten of this article shall  
2 be in lieu of all other license, income, excise, special or fran-  
3 chise taxes of this state, and no county or municipality or  
4 other political subdivision of this state shall be empowered to

5 levy or impose any license, income, pari-mutuel, excise, special  
6 or franchise tax on any racing association engaged in the  
7 business of conducting a horse or dog race meeting at which  
8 horse or dog races are run for purses under the jurisdiction of  
9 and being licensed by the racing commission, or on the opera-  
10 tion or maintenance of the pari-mutuel system of wagering, or  
11 on the sale of any commodity during a horse or dog race  
12 meeting at which horse or dog races are run, or at any such  
13 horse or dog racetrack nor shall there be, hereafter, any im-  
14 position of tax pursuant to articles twelve, thirteen or fifteen  
15 of chapter eleven of this code on the income or receipts of  
16 owners, trainers or jockeys directly arising from their  
17 services which are essential to the effective conduct of a  
18 horse or dog racing meeting: *Provided*, That the foregoing  
19 provisions of this section shall in no way effect, abridge or  
20 abolish the authority of a municipality to impose the license  
21 tax authorized by the provisions of section eight, article thir-  
22 teen, chapter eight of this code.

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

*James L. Davis*  
Chairman Senate Committee

*Clarence C. Johnston Jr*  
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

*J. Wilson Jr.*  
Clerk of the Senate

*C. A. Blankenship*  
Clerk of the House of Delegates

*W. T. Bratherton Jr.*  
President of the Senate

*Donald L. Kopp*  
Speaker House of Delegates

The within *is approved* this the *30*  
day of *March*, 1978.

*D. J. Ryan*  
Governor

APPROVED AND SIGNED BY THE GOVERNOR

RECEIVED

MAR 17 10 49 AM '78  
OFFICE OF THE GOVERNOR

Date Mar. 30, 1978  
Time 5:00 pm

RECEIVED

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OFFICE  
REG. OF STATE