WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1981

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ENROLLED

HOUSE BILL No. 1331

(By Mr. Hanley)

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Passed April 10, 1981

In Effect July 1, 1981
ENROLLED

H. B. 1331
(By Mr. Farley)

[Passed April 10, 1981; in effect July 1, 1981.]

AN ACT to amend and reenact section seven, article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend and reenact section nine-d, article three, chapter sixty of said code, all relating to raising tax on purchases of intoxicating liquors in municipalities to five percent of purchase price; and relating to raising tax on purchases of intoxicating liquors outside corporate limits of municipalities from three to five percent of the purchase price.

Be it enacted by the Legislature of West Virginia:

That section seven, article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; and that section nine-d, article three, chapter sixty of said code be amended and reenacted, to read as follows:

CHAPTER 8. MUNICIPAL LAW, MUNICIPALITIES AND COUNTIES; INTERGOVERNMENTAL RELATIONS.

ARTICLE 13. TAXATION AND FINANCE.

§8-13-7. Tax on purchases of intoxicating liquors in municipalities; private club fees.

Every municipality shall have plenary power and authority to levy and collect a tax upon all purchases within such municipality of intoxicating liquors from the alcohol beverage control commissioner or from any person licensed to sell wine
at retail to the public under the provisions of article eight, chapter sixty of this code: Provided, That no municipality shall have authority to levy or collect any such tax on the intoxicating liquors sold by or purchased from holders of a license issued under the provisions of article seven, chapter sixty of this code. The tax shall be levied upon the purchaser and shall be added to and collected with the price of purchase. The tax shall not exceed five percent of the purchase price.

A copy of any ordinance imposing the tax authorized by this section shall be certified by the mayor of the municipality to the West Virginia alcohol beverage control commissioner and to the tax commissioner. The West Virginia alcohol beverage control commissioner by appropriate rules and regulations shall provide for the collection of such tax upon all purchases within such municipality of intoxicating liquors from the alcohol beverage control commissioner or from any person licensed to sell wine at retail pursuant to the provisions of chapter sixty of this code and for distribution thereof to the respective municipalities for which the same shall be collected. Such rules and regulations shall provide that all such taxes shall be deposited with the state treasurer and distributed quarterly by the treasurer upon warrants of the auditor payable to the municipality.

Every municipality shall have plenary power and authority to levy and collect a fee from any private club licensee whose premises are situate therein as authorized in section seven, article seven, chapter sixty of this code.

CHAPTER 60. STATE CONTROL OF ALCOHOLIC LIQUORS.

ARTICLE 3. SALES BY COMMISSIONER.

§60-3-9d. Tax on purchases of intoxicating liquors outside corporate limits of municipalities; limitation; rate of tax; collection and distribution.

For the purpose of providing financial assistance to and for the use and benefit of the various counties and municipalities of this state, there is hereby levied a tax upon all purchases outside the corporate limits of any municipality of intoxicating liquor from state stores or other agencies of the alcohol bever-
age control commissioner and of wine from any person licensed
to sell wine at retail under the provisions of article eight,
chapter sixty of this code. The tax shall be five percent of
the purchase price and shall be added to and collected with
the purchase price by the commissioner or by the person so
licensed to sell wine: Provided, That no such tax shall be
collected on the intoxicating liquors sold by or purchased
from holders of a license issued under the provisions of article
seven of this chapter.

All such tax collected within one mile of the corporate
limits of any municipality within the state shall be remitted
to such municipality; all other tax so collected shall be
remitted to the county wherein collected: Provided, That
where the corporate limits of more than one municipality be
within one mile of the place of collection of such tax, all
such tax collected shall be divided equally among each of
said municipalities: Provided, however, That such mile is
measured by the most direct hard surface road or access way
usually and customarily used as ingress and egress to the
place of tax collection.

The West Virginia alcohol beverage control commissioner
by appropriate rules and regulations shall provide for the
collection of such tax upon all purchases outside the corporate
limits of any municipality of intoxicating liquor from state
stores or other agencies of the alcohol beverage control
commissioner, separation or proration of the same and dis-
tribution thereof to the respective counties and municipalities
for which the same shall be collected. The tax commissioner
by appropriate rules and regulations shall provide for the
collection of such tax upon all purchases outside the corporate
limits of any municipality of wine from any person licensed to
sell wine at retail under the provisions of article eight,
chapter sixty of this code, separation or proration of the
same and distribution thereof to the respective counties and
municipalities for which the same shall be collected. Such
rules and regulations shall provide that all such taxes shall
be deposited with the state treasurer and distributed quarterly
by the treasurer upon warrants of the auditor payable to the
counties and municipalities.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the House.

Takes effect July 1, 1981.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

The within bill approved this the 28th day of April, 1981.

[Signature]
Governor