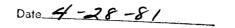
APPROVED AND SIGNED BY THE GOVERNOR



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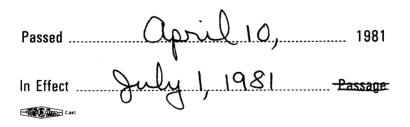
WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1981

ENROLLED

HOUSE BILL No. 1331





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 nined, 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

4 control commissioner or from any person licensed to sell wine

5 at retail to the public under the provisions of article eight, 6 chapter sixty of this code: Provided, That no municipality 7 shall have authority to levy or collect any such tax on the intoxicating liquors sold by or purchased from holders of a 8 9 license issued under the provisions of article seven, chapter 10 sixty of this code. The tax shall be levied upon the purchaser and shall be added to and collected with the price of purchase. 11 12 The tax shall not exceed five percent of the purchase price.

13 A copy of any ordinance imposing the tax authorized by 14 this section shall be certified by the mayor of the municipality 15 to the West Virginia alcohol beverage control commissioner and to the tax commissioner. The West Virginia alcohol bever-16 17 age control commissioner by appropriate rules and regulations shall provide for the collection of such tax upon all purchases 18 19 within such municipality of intoxicating liquors from the alco-20 hol beverage control commissioner or from any person licensed 21 to sell wine at retail pursuant to the provisions of chapter sixty of this code and for distribution thereof to the respective 22 23 municipalities for which the same shall be collected. Such 24 rules and regulations shall provide that all such taxes shall be deposited with the state treasurer and distributed quarterly 25 26 by the treasurer upon warrants of the auditor payable to the 27 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

5 liquor from state stores or other agencies of the alcohol bever-

age control commissioner and of wine from any person licensed 6 7 to sell wine at retail under the provisions of article eight, 8 chapter sixty of this code. The tax shall be five percent of 9 the purchase price and shall be added to and collected with 10 the purchase price by the commissioner or by the person so 11 licensed to sell wine: Provided, That no such tax shall be 12 collected on the intoxicating liquors sold by or purchased 13 from holders of a license issued under the provisions of article 14 seven of this chapter.

15 All such tax collected within one mile of the corporate 16 limits of any municipality within the state shall be remitted 17 to such municipality; all other tax so collected shall be 18 remitted to the county wherein collected: Provided, That 19 where the corporate limits of more than one municipality be 20 within one mile of the place of collection of such tax, all 21 such tax collected shall be divided equally among each of 22 said municipalities: Provided, however, That such mile is 23 measured by the most direct hard surface road or access way usually and customarily used as ingress and egress to the 24 25 place of tax collection.

26 The West Virginia alcohol beverage control commissioner 27 by appropriate rules and regulations shall provide for the 28 collection of such tax upon all purchases outside the corporate 29 limits of any municipality of intoxicating liquor from state 30 stores or other agencies of the alcohol beverage control commissioner, separation or proration of the same and dis-31 32 tribution thereof to the respective counties and municipalities 33 for which the same shall be collected. The tax commissioner 34 by appropriate rules and regulations shall provide for the 35 collection of such tax upon all purchases outside the corporate 36 limits of any municipality of wine from any person licensed to 37 sell wine at retail under the provisions of article eight, 38 chapter sixty of this code, separation or proration of the 39 same and distribution thereof to the respective counties and 40 municipalities for which the same shall be collected. Such rules and regulations shall provide that all such taxes shall 41 42 be deposited with the state treasurer and distributed quarterly 43 by the treasurer upon warrants of the auditor payable to the counties and municipalities. 44

Enr. H. B. 1331]

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

Chairman Senate Committee

Chairman House Committee

Originated in the House.

Takes effect July 1, 1981.

Willis ۵

Clerk of the Senate

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Cleff of the House of Delegate
President of the Senate
And A. See, W.
Speaker House of Delegates
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day of April , 1981
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Governor

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