

APPROVED AND SIGNED BY THE GOVERNOR

Date 4-28-81

Time \_\_\_\_\_

MD: 1331

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1981



# ENROLLED

HOUSE BILL No. 1331

(By Mr. Farley )



Passed April 10, 1981

In Effect July 1, 1981 ~~Passage~~



**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.**

1 Every municipality shall have plenary power and authority  
2 to levy and collect a tax upon all purchases within such  
3 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  
8 intoxicating liquors sold by or purchased from holders of a  
9 license issued under the provisions of article seven, chapter  
10 sixty of this code. The tax shall be levied upon the purchaser  
11 and shall be added to and collected with the price of purchase.  
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  
16 and to the tax commissioner. The West Virginia alcohol beverage  
17 control commissioner by appropriate rules and regulations  
18 shall provide for the collection of such tax upon all purchases  
19 within such municipality of intoxicating liquors from the alcohol  
20 beverage control commissioner or from any person licensed  
21 to sell wine at retail pursuant to the provisions of chapter sixty  
22 of this code and for distribution thereof to the respective  
23 municipalities for which the same shall be collected. Such  
24 rules and regulations shall provide that all such taxes shall  
25 be deposited with the state treasurer and distributed quarterly  
26 by the treasurer upon warrants of the auditor payable to the  
27 municipality.

28 Every municipality shall have plenary power and authority  
29 to levy and collect a fee from any private club licensee whose  
30 premises are situate therein as authorized in section seven,  
31 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.**

1 For the purpose of providing financial assistance to and  
2 for the use and benefit of the various counties and municipalities  
3 of this state, there is hereby levied a tax upon all purchases  
4 outside the corporate limits of any municipality of intoxicating  
5 liquor from state stores or other agencies of the alcohol beverage

6 age control commissioner and of wine from any person licensed  
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  
24 usually and customarily used as ingress and egress to the  
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  
31 commissioner, separation or proration of the same and dis-  
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  
41 rules and regulations shall provide that all such taxes shall  
42 be deposited with the state treasurer and distributed quarterly  
43 by the treasurer upon warrants of the auditor payable to the  
44 counties and municipalities.

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

*R. P. Bayler*  
-----  
Chairman Senate Committee

*Tony E. Whetlow*  
-----  
Chairman House Committee

Originated in the House.

Takes effect July 1, 1981.

*Todd C. Willis*  
-----  
Clerk of the Senate

*W. Blankenship*  
-----  
Clerk of the House of Delegates

*Mark R. B.*  
-----  
President of the Senate

*Walter G. Lee, Jr.*  
-----  
Speaker House of Delegates

The within *is approved* ..... this the *28* .....  
day of *April* ....., 1981.

*Paul D. Taylor*  
-----  
Governor

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SECY. OF STATE