WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 2000

ENROLLED

SENATE BILL NO. 342

(By Senator Love)

PASSED March 11, 2000
In Effect July 1, 2000
AN ACT to amend and reenact section four, article twelve, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the business registration tax generally; and providing for proof of payment of personal taxes prior to receiving the business certificate from the tax commissioner.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 12. BUSINESS REGISTRATION TAX.

§11-12-4. Application for business registration certificate; issuance of business certificate; effect of business registration certificate; municipal license taxes.
(a) (1) *General rule.* – Except as otherwise provided in this article, a person shall register with the tax commissioner prior to engaging in or prosecuting any business activity in this state. The application for business registration shall be in the form and contain the information required by the tax commissioner. The applicant shall set forth truthfully and accurately the information required by the tax commissioner. Upon receipt of a complete and properly executed application form, accompanied by payment of, or claim of exemption from, the tax levied by section three for each business registration certificate, the tax commissioner shall, if he or she determines to his or her satisfaction that all of the conditions precedent to the granting of the certificate have been fulfilled by the applicant, issue a business registration certificate or certificates.

(2) *Exception.* – The business registration certificate or certificates may not be issued or renewed by the tax commissioner unless the applicant has furnished the receipt provided to show full payment of the personal property taxes for the calendar year which immediately precedes the calendar year in which the application is made on all personal property, as defined in article five of this chapter, which was owned by the applicant and used in conjunction with the business activity of the applicant on the tax day for the former calendar year. If the applicant contends that the personal property was not subject to personal taxation for that year, the applicant must provide such information and evidence as the tax commissioner requires to substantiate that contention.

(b) *Certificate not to validate illegal activity.* – Nothing in this article, including, but not limited to, any payment of the tax imposed or issuance of any certificate of registration under the provisions of this section, legalizes any act, business activity or transaction which otherwise may be illegal or conducted in violation of law or exempts any
person from any civil or criminal penalty prescribed for
the illegal act or violation.

(c) Certificate not to be construed as consent to general
tax jurisdiction of this state. — The filing of an application
for business registration certificate, or for renewal of the
certificate and payment of the tax imposed by section
three does not serve as consent, submission or admission
by the registrant to the general taxing jurisdiction of this
state, and liability for other taxes imposed by this state
depends upon the relevant facts in each case and the
applicable law.

(d) Power of municipalities to impose license taxes
preserved. — Notwithstanding the repeal, as of the first day
of July, one thousand nine hundred seventy, of certain
license taxes then imposed by this article and article
thirteen-a of this chapter, the power of a municipality to
impose similar license taxes, by ordinance adopted pursuant
to the authority of its charter or this code, was and is
preserved: Provided, That the municipal license taxes
imposed on any business, activity, trade or employment
that was previously subject to a state license tax under this
article or article thirteen-a of this chapter, may not exceed
the state license tax in effect on the business, activity,
trade or employment of the first day of January, one
thousand nine hundred seventy; and municipalities have
the power to impose similar penalties as those then
provided in this article and article thirteen-a of this
chapter for noncompliance with the state license taxes.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

Takes effect July 1, 2000.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the 24th Day of , 2000.

Governor
PRESENTED TO THE
GOVERNOR
Date 3/5/10
Time 12:30

[Signature]