WEST VIRGINIA LEGISLATURE
Regular Session, 2001

ENROLLED
Committee Substitute for
SENATE BILL NO. 177

(By Senator Cruice, et al.)

PASSED April 14, 2001

In Effect July 1, 2001
Passage
AN ACT to amend article twenty-seven, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section thirty-six, relating to phasing out the health care provider tax imposed on gross receipts of services performed by certain practitioners.

Be it enacted by the Legislature of West Virginia:
That article twenty-seven, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section thirty-six, to read as follows:

ARTICLE 27. HEALTH CARE PROVIDER TAXES.

§11-27-36. Phase out and elimination of tax on services of individual practitioners.

1 (a) Effective the first day of July, two thousand one, the rate of the tax imposed under:

3 (1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to one and five hundred seventy-five thousandths percent; and

6 (2) Section sixteen of this article is reduced to one and eight tenths percent; and

8 (3) Section seven of this article is reduced to four and ninety-five one hundredths percent.

10 (b) Effective the first day of July, two thousand two, the tax imposed under:

12 (1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to one and four tenths percent; and

15 (2) Section sixteen of this article is reduced to one and six tenths percent;

17 (3) Section seven of this article is reduced to four and four-tenths percent.

19 (c) Effective the first day of July, two thousand three, the tax imposed under:

21 (1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to one and two hundred twenty-five thousandths percent; and
(2) Section sixteen of this article is reduced to one and four tenths percent; and
(3) Section seven of this article is reduced to three and eighty-five hundredths percent.
(d) Effective the first day of July, two thousand four, the tax imposed under:
(1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to one and five hundredths percent; and
(2) Section sixteen of this article is reduced to one and two tenths percent; and
(3) Section seven of this article is reduced to three and three-tenths percent.
(e) Effective the first day of July, two thousand five, the tax imposed under:
(1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to eight hundred seventy-five thousandths percent; and
(2) Section sixteen of this article is reduced to one percent; and
(3) Section seven of this article is reduced to two and seventy-five hundredths percent.
(f) Effective the first day of July, two thousand six, the tax imposed under:
(1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to seven tenths percent; and
(2) Section sixteen of this article is reduced to eight tenths percent; and
(3) Section seven of this article is reduced to two and two-tenths percent.
(g) Effective the first day of July, two thousand seven, the tax imposed under:

(1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to five hundred twenty-five thousandths percent; and

(2) Section sixteen of this article is reduced to six tenths percent; and

(3) Section seven of this article is reduced to one and sixty-five hundredths percent.

(h) Effective the first day of July, two thousand eight, the tax imposed under:

(1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to thirty-five hundredths percent; and

(2) Section sixteen of this article is reduced to four tenths percent; and

(3) Section seven of this article is reduced to one and one-tenth percent.

(i) Effective the first day of July, two thousand nine, the tax imposed under:

(1) Sections five, six, twelve, thirteen, fourteen, seventeen, eighteen and nineteen of this article is reduced to one hundred seventy-five thousandths percent; and

(2) Section sixteen of this article is reduced to two tenths percent; and

(3) Section seven of this article is reduced to fifty-five hundredths percent.

(j) Effective the first day of July, two thousand ten, the tax imposed under sections five, six, seven, twelve, thirteen, fourteen, sixteen, seventeen, eighteen and nineteen of this article is eliminated.
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.

To take effect July 1, 2001.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within is approved this the 15th Day of May, 2001.

Governor
PRESENTED TO THE
GOVERNOR R
Date 4/30/01
Time 4:30 am