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OFFICE WEST VIRGINIA  
SECRETARY OF STATE

**WEST VIRGINIA LEGISLATURE**

*Regular Session, 2001*



**ENROLLED**

*Committee Substitute for*

**SENATE BILL NO.** 177

**(By Senator** Craigo, et al. **)**



**PASSED** April 14, 2001

**In Effect** July 1, 2001 **Passage**

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**ENROLLED**

COMMITTEE SUBSTITUTE

FOR

**Senate Bill No. 177**

(SENATORS CRAIGO, MCCABE, PREZIOSO, PLYMALE,  
OLIVERIO, SHARPE, MCKENZIE, SPROUSE, BOLEY, LOVE,  
MITCHELL, BAILEY, ANDERSON, FACEMYER, BOWMAN,  
MINARD, ROWE, KESSLER, REDD, HELMICK, ROSS,  
SNYDER, MINEAR, UNGER, JACKSON, EDGELL, HUNTER,  
CALDWELL, FANNING, CHAFIN, TOMBLIN, MR. PRESIDENT,  
DEEM AND WOOTON, *original sponsors*)

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[Passed April 14, 2001; to take effect July 1, 2001.]

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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  
2 rate of the tax imposed under:

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

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

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

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

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

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

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

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

21 (1) Sections five, six, twelve, thirteen, fourteen, seven-  
22 teen, eighteen and nineteen of this article is reduced to one  
23 and two hundred twenty-five thousandths percent; and

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

26 (3) Section seven of this article is reduced to three and  
27 eighty-five hundredths percent.

28 (d) Effective the first day of July, two thousand four, the  
29 tax imposed under:

30 (1) Sections five, six, twelve, thirteen, fourteen, seven-  
31 teen, eighteen and nineteen of this article is reduced to one  
32 and five hundredths percent; and

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

35 (3) Section seven of this article is reduced to three and  
36 three-tenths percent.

37 (e) Effective the first day of July, two thousand five, the  
38 tax imposed under:

39 (1) Sections five, six, twelve, thirteen, fourteen, seven-  
40 teen, eighteen and nineteen of this article is reduced to  
41 eight hundred seventy-five thousandths percent; and

42 (2) Section sixteen of this article is reduced to one  
43 percent; and

44 (3) Section seven of this article is reduced to two and  
45 seventy-five hundredths percent.

46 (f) Effective the first day of July, two thousand six, the  
47 tax imposed under:

48 (1) Sections five, six, twelve, thirteen, fourteen, seven-  
49 teen, eighteen and nineteen of this article is reduced to  
50 seven tenths percent; and

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

53 (3) Section seven of this article is reduced to two and  
54 two-tenths percent.

55 (g) Effective the first day of July, two thousand seven,  
56 the tax imposed under:

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

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

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

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

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

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

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

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

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

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

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

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

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 Senate.

To take effect July 1, 2001.

*[Signature]*  
.....  
Clerk of the Senate

*[Signature]*  
.....  
Clerk of the House of Delegates

*[Signature]*  
.....  
President of the Senate

*[Signature]*  
.....  
Speaker House of Delegates

The within *is approved* ..... this the *18<sup>th</sup>* ..  
Day of *May* .., 2001.

*[Signature]*  
.....  
Governor

PRESENTED TO THE

GOVERNOR R/

Date 4/30/01

Time 9:30 am