WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2011

ENROLLED

COMMITTEE SUBSTITUTE
FOR
House Bill No. 2075

(By Delegate Morgan)

Passed March 11, 2011
In Effect Ninety Days From Passage
AN ACT to amend and reenact §8-13-4 of the Code of West Virginia, 1931, as amended, relating to a municipal business license; providing a municipality with two options as to establishing a municipal business license; creating a multipurpose municipal business license; permitting the municipality to charge a tax for the multipurpose municipal business license.

*Be it enacted by the Legislature of West Virginia:*

That §8-13-4 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

**ARTICLE 13. TAXATION AND FINANCE.**

§8-13-4. Municipal license and tax thereon when state license required.
(a) Whenever anything, for which a state license is required, is to be done within the corporate limits of any municipality, the governing body shall have plenary power and authority, unless prohibited by general law, to require a municipal license and for the use of the municipality to impose a reasonable tax which may not exceed the amount of the state license tax. Upon proper application for a municipal license and payment of the prescribed reasonable tax by any person who has a valid and subsisting state license, the municipal license shall be issued.

(b) Except where a business license tax or fee has been established by the West Virginia Code, the governing body of a municipality may, in lieu of the provisions of subsection (a), enact an ordinance creating an annual general municipal business license for anything which requires a state license that is done within the corporate limits of a municipality, the tax for which may not exceed twenty dollars.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman, House Committee

Chairman, Senate Committee

Originating in the House.

To take effect ninety days from passage.

Clerk of the House of Delegates

Clerk of the Senate

Speaker of the House of Delegates

President of the Senate

The within is approved this the 24th day of March, 2011.

Governor
PRESENTED TO THE GOVERNOR

MAR 18 2011

Time 1100 AM