

FILED

2011 MAR 24 PM 4: 22

OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

**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

HB 2075

FILED

2011 MAR 24 PM 4: 22

**E N R O L L E D**

OFFICE OF THE CLERK  
SECRETARY OF STATE

COMMITTEE SUBSTITUTE

FOR

**H. B. 2075**

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(BY DELEGATE MORGAN)

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[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.**

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

11 (b) Except where a business license tax or fee has been  
12 established by the West Virginia Code, the governing body  
13 of a municipality may, in lieu of the provisions of subsection  
14 (a), enact an ordinance creating an annual general municipal  
15 business license for anything which requires a state license  
16 that is done within the corporate limits of a municipality, the  
17 tax for which may not exceed twenty dollars.

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

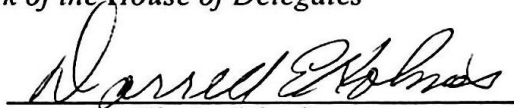
  
Chairman, House Committee

  
Chairman, Senate Committee

Originating in the House.

To take effect ninety days from passage.

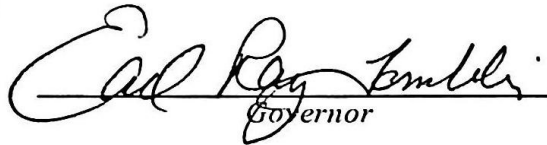
  
Clerk of the House of Delegates

  
Clerk of the Senate

  
Speaker of the House of Delegates

  
Acting President of the Senate

The within is approved this the 24<sup>th</sup>  
day of March, 2011.

  
Governor

**PRESENTED TO THE GOVERNOR**

MAR 18 2011

~~SECRET~~

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