WEST VIRGINIA LEGISLATURE
EIGHTY-FIRST LEGISLATURE
FIRST EXTRAORDINARY SESSION, 2013

ENROLLED

Senate Bill No. 1001

(By Senators Kessler (Mr. President) and M. Hall, by request of the Executive)

[Passed April 17, 2013; in effect from passage.]
AN ACT to amend and reenact §7-22-9 of the Code of West Virginia, 1931, as amended, relating to permitting the Monongalia county commission to levy a special district excise tax.

Be it enacted by the Legislature of West Virginia:

That §7-22-9 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 22. COUNTY ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICTS.


1 (a) General. – County commissions have no inherent authority to levy taxes and have only that authority expressly granted to them by the Legislature. The Legislature is specifically extended, and intends by this article, to exercise certain relevant powers expressed in section six-a, article X of the Constitution of this state as follows: (1) The Legislature may appropriate state funds for use in matching or maximizing grants-in-aid for public purposes from the United States or any department, bureau, commission or agency thereof, or any other source, to any county,
municipality or other political subdivision of the state, under
such circumstances and subject to such terms, conditions and
restrictions as the Legislature may prescribe by law; and (2)
the Legislature may impose a state tax or taxes or dedicate a
state tax or taxes or any portion thereof for the benefit of and
use by counties, municipalities or other political subdivisions
of the state for public purposes, the proceeds of any such
imposed or dedicated tax or taxes or portion thereof to be
distributed to such counties, municipalities or other political
subdivisions of the state under such circumstances and
subject to such terms, conditions and restrictions as the
Legislature may prescribe.

Because a special district excise tax would have the effect
of diverting, for a specified period of years, tax dollars which
to the extent, if any, are not essentially incremental to tax
dollars currently paid into the General Revenue Fund of the
state, the Legislature finds that in order to substantially
ensure that such special district excise taxes will not
adversely impact the current level of the General Revenue
Fund of the state, it is necessary for the Legislature to
separately consider and act upon each and every economic
development district which is proposed, including the unique
characteristics of location, current condition and activity of
and within the area included in such proposed economic
opportunity development district and that for such reasons a
statute more general in ultimate application is not feasible for
accomplishment of the intention and purpose of the
Legislature in enacting this article. Therefore, no economic
opportunity development district excise tax may be levied by
a county commission until after the Legislature expressly
authorizes the county commission to levy a special district
excise tax on sales of tangible personal property and services
made within district boundaries approved by the Legislature.

(b) Authorizations. – The Legislature authorizes the
following county commissions to levy special district excise
taxes on sales of tangible personal property and services made from business locations in the following economic opportunity development districts:

(1) The Ohio county commission may levy a special district excise tax for the benefit of the Fort Henry economic opportunity development project district which comprises three hundred contiguous acres of land;

(2) The Harrison county commission may levy a special district excise tax for the benefit of the Charles Pointe Economic Opportunity Development District which comprises four hundred thirty-seven acres of land; and

(3) The Monongalia county commission may levy a special district excise tax for the benefit of the University Town Centre economic opportunity district which comprises approximately one thousand four hundred fifty contiguous acres of land.
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.
In effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within is approved this the 30th Day of April, 2013.

Governor
PRESENTED TO THE GOVERNOR

APR 29 2013

Time 2:00 P.M.