

1 **ENROLLED**

2 **COMMITTEE SUBSTITUTE**

3 **FOR**

4 **H. B. 2075**

5  
6 (By Delegate Morgan)

7 [Passed March 11, 2011; in effect ninety days from passage.]

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9  
10 AN ACT to amend and reenact §8-13-4 of the Code of West Virginia,  
11 1931, as amended, relating to a municipal business license;  
12 providing a municipality with two options as to establishing  
13 a municipal business license; creating a multipurpose  
14 municipal business license; permitting the municipality to  
15 charge a tax for the multipurpose municipal business license.

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

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

19 **ARTICLE 13. TAXATION AND FINANCE.**

20 **§8-13-4. Municipal license and tax thereon when state license**  
21 **required.**

22 (a) Whenever anything, for which a state license is required,  
23 is to be done within the corporate limits of any municipality, the  
24 governing body shall have plenary power and authority, unless  
25 prohibited by general law, to require a municipal license and for  
26 the use of the municipality to impose a reasonable tax which may

1 not exceed the amount of the state license tax. Upon proper  
2 application for a municipal license and payment of the prescribed  
3 reasonable tax by any person who has a valid and subsisting state  
4 license, the municipal license shall be issued.

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