

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

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