

1 **ENROLLED**

2 **Senate Bill No. 1001**

3 (BY SENATORS KESSLER (MR. PRESIDENT) AND M. HALL,

4 BY REQUEST OF THE EXECUTIVE)

5 _____
6 [Passed April 17, 2013; in effect from passage.]
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10 AN ACT to amend and reenact §7-22-9 of the Code of West Virginia,
11 1931, as amended, relating to permitting the Monongalia county
12 commission to levy a special district excise tax.

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

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

16 **ARTICLE 22. COUNTY ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICTS.**

17 **§7-22-9. Authorization to levy special district excise tax.**

18 (a) *General.* -- County commissions have no inherent authority
19 to levy taxes and have only that authority expressly granted to
20 them by the Legislature. The Legislature is specifically extended,
21 and intends by this article, to exercise certain relevant powers
22 expressed in section six-a, article X of the Constitution of this

1 state as follows: (1) The Legislature may appropriate state funds
2 for use in matching or maximizing grants-in-aid for public purposes
3 from the United States or any department, bureau, commission or
4 agency thereof, or any other source, to any county, municipality or
5 other political subdivision of the state, under such circumstances
6 and subject to such terms, conditions and restrictions as the
7 Legislature may prescribe by law; and (2) the Legislature may
8 impose a state tax or taxes or dedicate a state tax or taxes or any
9 portion thereof for the benefit of and use by counties,
10 municipalities or other political subdivisions of the state for
11 public purposes, the proceeds of any such imposed or dedicated tax
12 or taxes or portion thereof to be distributed to such counties,
13 municipalities or other political subdivisions of the state under
14 such circumstances and subject to such terms, conditions and
15 restrictions as the Legislature may prescribe.

16 Because a special district excise tax would have the effect of
17 diverting, for a specified period of years, tax dollars which to
18 the extent, if any, are not essentially incremental to tax dollars
19 currently paid into the General Revenue Fund of the state, the
20 Legislature finds that in order to substantially ensure that such
21 special district excise taxes will not adversely impact the current
22 level of the General Revenue Fund of the state, it is necessary for

1 the Legislature to separately consider and act upon each and every
2 economic development district which is proposed, including the
3 unique characteristics of location, current condition and activity
4 of and within the area included in such proposed economic
5 opportunity development district and that for such reasons a
6 statute more general in ultimate application is not feasible for
7 accomplishment of the intention and purpose of the Legislature in
8 enacting this article. Therefore, no economic opportunity
9 development district excise tax may be levied by a county
10 commission until after the Legislature expressly authorizes the
11 county commission to levy a special district excise tax on sales of
12 tangible personal property and services made within district
13 boundaries approved by the Legislature.

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

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

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

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