

H. B. 2950

(By Delegates Howell, Hamrick, Householder, Cooper, Cadle, Frich, Rowan, A. Evans, Romine, Storch and McCuskey)

[Introduced March 15, 2013; referred to the Committee on Finance.]

**FISCAL
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §24D-1-28; and to amend said code by adding thereto a new section, designated §31D-1-153, all relating to providing cable operators and satellite television providers a tax credit for offering consumers access only to those channels they desire.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §24D-1-28; and to amend said code by adding thereto a new section, designated §31D-1-153, all to read as follows:

CHAPTER 24D. CABLE TELEVISION.

ARTICLE 1. CABLE TELEVISION SYSTEMS ACT.

§24D-1-28. Ala Carte service.

After July 1, 2014 any cable operator who has been issued a cable franchise pursuant to this chapter, and, following approval

1 by the appropriate licensing authority, makes available to
2 consumers and potential consumers the option of subscribing, at
3 reasonable rates, only to those channels which the consumer
4 selects, is entitled to a tax credit to the tax imposed by article
5 twenty-four, chapter eleven of this code in the amount of twenty
6 five percent of the corporate net income derived from those
7 consumers selecting this option.

8 **CHAPTER 31D. WEST VIRGINIA BUSINESS CORPORATION ACT.**

9 **ARTICLE 1. GENERAL PROVISIONS.**

10 **§31D-1-153. Ala Carte service.**

11 After July 1, 2014 all corporations authorized, pursuant to
12 this chapter, and who, following approval by the appropriate
13 licensing authority, makes available to consumers and potential
14 consumers the option of subscribing, at reasonable rates, only to
15 those channels which the consumer selects, is entitled to a tax
16 credit to the tax imposed by article twenty-four, chapter eleven of
17 this code in the amount of twenty- five percent of the corporate
18 net income derived from those consumers selecting this option.
19 However, those corporations that take the tax credit permitted by
20 section twenty-eight, article one, chapter twenty-four-d of this
21 code may not also take the credit authorized by this section.

NOTE: The purpose of this bill is to provide cable operators and satellite television providers a tax credit for offering consumers access only to those channels they select.

These sections are new; therefore, it has been completely underscored.