

# **WEST VIRGINIA LEGISLATURE**

## **2017 REGULAR SESSION**

**Introduced**

### **House Bill 3099**

BY DELEGATES KELLY, ZATEZALO, HOLLEN, MAYNARD,

SYPOLT AND HIGGINBOTHAM

[Introduced March 14, 2017; Referred  
to the Committee on Political Subdivisions then  
Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,  
 2 designated §7-28-1, related to providing counties the power to establish a county sales  
 3 tax if there is a municipality within their borders participating in the Municipal Home Rule  
 4 Pilot Program that has enacted a municipal home rule sales tax; establishing county tax  
 5 will not be in effect for municipality that has enacted municipal home rule sale tax; and  
 6 requiring county to submit county tax to Tax Commissioner.

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

1 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new  
 2 section, designated §7-28-1, to read as follows:

**ARTICLE 28. HOME RULE COUNTY SALES TAX.**

**§7-28-1. Establishing home rule county sales tax; Tax Commissioner.**

1 (a) Every county that contains within its boundaries a municipality participating in the  
 2 Municipal Home Rule Pilot Program pursuant to section five-a, article one, chapter eight of this  
 3 code, and has enacted a municipal sales tax up to one percent, may enact a county sales tax  
 4 equal to the municipal sales tax amount.

5 (b) In no event shall the county sales tax provided by this section be applicable to a  
 6 municipality within the county that has enacted a municipal sales tax pursuant to section five-a,  
 7 article one, chapter eight of this code.

8 (c) Any county that imposes a county sales tax pursuant to this section shall use the  
 9 services of the Tax Commissioner to administer, enforce and collect the tax in the same manner  
 10 as the state consumers sales and service tax and use tax under the provisions of articles fifteen,  
 11 fifteen-a and fifteen-b, chapter eleven of this code.

NOTE: The purpose of this bill is to allow counties that contain municipalities with a home rule sales tax to also enact a sales tax equal to that of the municipality.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.