

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Committee Substitute

for

Senate Bill 580

BY SENATOR SWOPE

[Originating in the Committee on Government
Organization; Reported on February 15, 2019]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,
2 designated §7-28-1, relating generally to the Local Control and Accountability Act;
3 providing counties with authority to impose a county sales tax of up to one percent under
4 certain circumstances; clarifying that a county sales tax does not apply in municipalities
5 already imposing a municipal sales tax; clarifying applicability of county sales tax when a
6 portion of the county is annexed by a municipality with an existing municipal sales tax; and
7 requiring counties imposing a county sales tax to use the services of the Tax
8 Commissioner to administer the tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 28. LOCAL CONTROL AND ACCOUNTABILITY ACT.

**§7-28-1. Legislative intent; authority to impose county sales tax; applicability;
administration.**

1 (a) Legislative intent. – The Legislature hereby finds that it is in the public’s best interest
2 to provide counties with the local control, flexibility, and accountability to address the financial
3 demands that increasing regional jail bills, infrastructure repairs, and other expenses place on our
4 county government, while also ensuring that counties remain good stewards of taxpayer funds.

5 (b) Authority to impose county sales tax. – On and after July 1, 2019, any county may
6 impose and collect, by a majority vote of its county commission, a county sales tax of up to one
7 percent.

8 (c) Applicability. – In no event is the county sales tax authorized by this section applicable
9 to a municipality within the county that has previously enacted a municipal sales tax pursuant to
10 §8-1-5a or §8-13C-4 of this code, or to a municipality that imposes a municipal sales tax pursuant
11 to §8-1-5a or §8-13C-4 of this code subsequent to the county within which it is located imposing
12 the county sales tax authorized by this section: *Provided*, That any such county sales tax does
13 not apply to the sale of motor fuel or motor vehicles.

14 (d) Administration. – Any county that imposes a county sales tax pursuant to this section

- 15 shall use the services of the Tax Commissioner to administer, enforce, and collect the tax in the
16 same manner as the state consumer sales and service tax and use tax under the provisions of
17 §11-15-1 et seq., §11-15A-1 et seq., and §11-15B-1 et seq. of this code.

NOTE: The purpose of this bill is to allow counties to implement a consumer sales tax of up to one percent in certain circumstances.

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