

# **WEST VIRGINIA LEGISLATURE**

**2019 REGULAR SESSION**

**ENROLLED**

**House Bill 2311**

BY DELEGATE HOWELL

[Passed March 6, 2019; in effect ninety days from  
passage.]



1 AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new  
2 section, designated §11-1-9, relating to exempting short-term license holders to submit  
3 information to the Tax Commissioner once the term of the permit has expired; and  
4 requiring rulemaking.

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

**ARTICLE 1. SUPERVISION.**

**§11-1-9. Holders of short-term permits and licenses to sell; rulemaking.**

1 (a) Notwithstanding any provision of this chapter to the contrary, holders of short-term  
2 permits or licenses to sell specific items, *e.g.*, fireworks, beer, food, or wine at festivals, may not  
3 be required to submit any information to the Tax Commissioner after the term of the permit or  
4 license has expired: *Provided*, That the permit or license holder has filed with the Tax  
5 Commissioner all necessary information specific to the time period the permit or license was  
6 authorized and remitted to the Tax Commissioner and the permit or license holder has remitted  
7 all taxes and fees that are due under this code. This section does not prevent the Tax  
8 Commissioner from auditing the books and records of the license or permit holder for compliance  
9 with the provisions of this code.

10 (b) The Tax Commissioner shall propose rules for legislative approval in accordance with  
11 §29A-3-1 *et seq.* of this code to implement this section.



The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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*Chairman, House Committee*

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*Chairman, Senate Committee*

Originating in the House.

In effect ninety days from passage.

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*Clerk of the House of Delegates*

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*Clerk of the Senate*

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*Speaker of the House of Delegates*

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*President of the Senate*

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The within ..... this the.....  
day of ....., 2019.

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*Governor*