

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2068

FISCAL
NOTE

BY DELEGATE J. KELLY

[Introduced January 9, 2019; 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 section,
 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 sales tax; and
 6 requiring county to submit county tax to Tax Commissioner.

Be it enacted by the Legislature of West Virginia:

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 §8-1-5a of this code, and has enacted a municipal
 3 sales tax up to one percent, may enact a county sales tax equal to the municipal sales tax amount.

4 (b) In no event shall the county sales tax provided by this section be applicable to a
 5 municipality within the county that has enacted a municipal sales tax pursuant to §8-1-5a of this
 6 code.

7 (c) Any county that imposes a county sales tax pursuant to this section shall use the
 8 services of the Tax Commissioner to administer, enforce and collect the tax in the same manner
 9 as the State Consumers Sales and Service Tax and Use Tax under the provisions of §11-15-1 et
 10 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 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.