

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

**Introduced**

### **House Bill 2951**

**FISCAL  
NOTE**

BY DELEGATES FOSTER, HAMRICK, CLARK, MAZZOCCHI,  
STEELE, KESSINGER, J. PACK, HOWELL, HOUSEHOLDER,  
LINVILLE AND HARDY

[Introduced March 05, 2021; Referred to the  
Committee on Finance]

1 A BILL to repeal §8-13-5 of the Code of West Virginia, 1931, as amended, relating to the business  
2 and occupation or privilege tax.

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

**ARTICLE 13. TAXATION AND FINANCE.**

**§1. Repeal of section authorizing collection of business and occupation or privilege tax.**

1 That §8-13-5 of the Code of West Virginia, 1931, as amended, is repealed.

NOTE: The purpose of this bill is to repeal the business and occupation or privilege tax.

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