

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

**Introduced**

# House Bill 2710

**FISCAL  
NOTE**

BY DELEGATE J. KELLY

[Introduced February 23, 2021; 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 authorizing counties to establish a county sales tax if there  
 3 is a municipality within their borders participating in the Municipal Home Rule Pilot  
 4 Program that has enacted a municipal home rule sales tax; establishing county tax will not  
 5 be in effect for municipality that has enacted municipal home rule sales tax; and requiring  
 6 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 may 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.