

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2951

FISCAL
NOTE

BY DELEGATES FOSTER, HAMRICK, CLARK, MAZZOCCHI,

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1 That §8-13-5 of the Code of West Virginia, 1931, as amended, is repealed.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