

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Committee Substitute

for

Senate Bill 64

BY SENATORS SMITH, SYPOLT, WOODRUM, HAMILTON,

ROMANO, AND NELSON

[Originating in the Committee on Government

Organization; reported on February 18, 2022]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §7-1-3uu, relating to allowing county commissions to impose an amusement
3 tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. COUNTY COMMISSIONS GENERALLY.

§7-1-3uu. Amusement tax.

1 Every county commission may levy and collect an admission or amusement tax upon any
2 public amusement or entertainment conducted within the limits of the county for private profit or
3 gain. The tax shall be levied upon the purchaser and added to and collected by the seller with the
4 price of admission or other charge for the amusement or entertainment. The tax may not exceed
5 two percent of the admission price or charge, but a tax of one cent may be levied and collected
6 in any case.

7 Any ordinance imposing an amusement tax shall contain reasonable rules governing the
8 collection of the tax by the seller and the method of his or her payment and accounting therefor
9 to the county.

10 An amusement tax imposed by a county commission may not be imposed within the
11 territory of a municipal corporation that has imposed an amusement tax under §8-13-6 of this
12 code.