

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 4723

FISCAL
NOTE

By Delegates Barnhart, Statler, Mallow, Willis,

Holstein and Riley

[Introduced January 15, 2024; Referred
to the Committee on Fire Departments and Medical
Services then Finance]

1 A BILL to amend and reenact §47-21-7 of the Code of West Virginia, 1931, as amended, relating to
 2 reducing the license fee paid to the Tax Commissioner for annual Raffle licenses for
 3 volunteer fire departments to \$250.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. CHARITABLE RAFFLES.

§47-21-7. License fee and exemption from taxes.

1 (a) A license fee shall be paid to the Tax Commissioner for annual licenses in the amount of
 2 \$500. A license fee shall be paid to the Tax Commissioner for a limited occasion license in the
 3 amount of \$50. All revenue from said license fee shall be deposited in the special revenue account
 4 established under the authority of section two-a, article nine, chapter eleven of this code and used
 5 to support the investigatory activities provided for in said section. The license fee imposed by this
 6 section is in lieu of all other license or franchise taxes or fees of this state and no county or
 7 municipality or other political subdivision of this state is empowered to impose a license or
 8 franchise tax or fee on any raffle or raffle occasion.

9 (b) The license fee paid to the Tax Commissioner for annual licenses for any volunteer fire
 10 department or volunteer fire department auxiliary shall be limited to \$250. All revenue from said
 11 license fee shall be deposited in the special revenue account established under the authority of
 12 §11-9-2a of this code and used to support the investigatory activities provided for in said section.
 13 The license fee imposed by this section is in lieu of all other license or franchise taxes or fees of
 14 this state and no county or municipality or other political subdivision of this state is empowered to
 15 impose a license or franchise tax or fee on any raffle or raffle occasion.

16 ~~(b)~~ (c) The gross proceeds derived from the conduct of a raffle occasion are exempt from
 17 state and local business and occupation taxes, income taxes, excise taxes and all special taxes.
 18 Any charitable or public service organization conducting a raffle occasion pursuant to the
 19 provisions of this article is exempt from payment of consumers sales and service taxes, use taxes
 20 and all other taxes on all purchases for use or consumption in the conduct of a raffle occasion and

21 is exempt from collecting consumers sales taxes on any admission fees and sales of raffle tickets.

NOTE: The purpose of this bill is to reduce the amount paid to the Tax Commissioner for the annual licensure fees to volunteer fire departments for charitable raffles.

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