

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

### **Senate Bill 285**

**FISCAL  
NOTE**

By Senators Smith, Taylor, and Hamilton

[Introduced January 11, 2024; referred

to the Committee on Government Organization; and

then to the Committee on Finance]

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: Provided, That the tax may not be levied upon state-regulated lottery products. The tax shall  
4        be levied upon the purchaser and added to and collected by the seller with the price of admission  
5        or other charge for the amusement or entertainment. The tax may not exceed two percent of the  
6        admission price or charge, but a tax of one cent may be levied and collected 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 to  
9        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.

NOTE: The purpose of this bill is to allow county commissions to impose an amusement 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.