

1 **COMMITTEE SUBSTITUTE**

2 **FOR**

3 **H. B. 2075**

4
5 (By Delegate Morgan)

6 (Originating in the House Committee on Government Organization)

7 [January 18, 2011]

8
9
10 A BILL to amend and reenact §8-13-4 of the Code of West Virginia,
11 1931, as amended, relating to a municipal business license;
12 providing a municipality with two options as to establishing
13 a municipal business license; creating a multipurpose
14 municipal business license; permitting the municipality to
15 charge a tax for the multipurpose municipal business license.

16 *Be it enacted by the Legislature of West Virginia:*

17 That §8-13-4 of the Code of West Virginia, 1931, as amended,
18 be amended and reenacted to read as follows:

19 **ARTICLE 13. TAXATION AND FINANCE.**

20 **§8-13-4. Municipal license and tax thereon when state license**
21 **required.**

22 (a) Whenever anything, for which a state license is required,
23 is to be done within the corporate limits of any municipality, the
24 governing body ~~thereof~~ shall have plenary power and authority,
25 unless prohibited by general law, to require a municipal license
26 ~~therefor~~ and for the use of the municipality to impose a reasonable

1 tax ~~thereon~~ which may not exceed the amount of the state license
2 tax. Upon proper application for ~~such~~ a municipal license and
3 payment of the prescribed reasonable tax by any person who has a
4 valid and subsisting state license, ~~such~~ the municipal license
5 shall be issued.

6 (b) Except where a business license tax or fee has been
7 established by the West Virginia Code, the governing body of a
8 municipality may, in lieu of the provisions of subsection (a),
9 enact an ordinance creating an annual general municipal business
10 license for multiple purposes, the tax for which may not exceed
11 twenty dollars.