

1 **H. B. 2075**

2
3 (By Delegate Morgan)

4 [Introduced January 12, 2011; referred to the
5 Committee on Government Organization then Finance.]

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10 A BILL to amend and reenact §8-13-4 of the Code of West Virginia,
11 1931, as amended, relating to acquisition of a municipal
12 business license.

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

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

16 **ARTICLE 13. TAXATION AND FINANCE.**

17 **§8-13-4. Municipal license and tax thereon when state license**
18 **required.**

19 ~~Whenever anything, for which a state license is required, is~~
20 ~~to be done within the corporate limits of any municipality, Except~~
21 ~~where a license fee has been established by state code, the~~
22 governing body of a municipality thereof shall have has plenary
23 power and authority to enact an ordinance assessing a fee upon a

1 business to acquire ~~unless prohibited by general law, to require a~~
2 municipal business license. ~~therefor and for the use of the~~
3 ~~municipality to impose a reasonable tax thereon which may not~~
4 ~~exceed the amount of the state license tax. Upon proper~~
5 ~~application for such municipal license and payment of the~~
6 ~~prescribed reasonable tax by any person who has a valid and~~
7 ~~subsisting state license, such municipal license shall be issued~~

NOTE: The purpose of this bill is to update the code by removing an outdated reference to state licensure tax on businesses and its required use by municipalities. This bill will permit the governing body of a municipality to enact an ordinance to continue the municipal licensure of businesses.

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