

**Senate Bill No. 23**

(By Senator Barnes)

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

**FISCAL  
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §8-13C-5b, relating to establishing the method that municipalities shall calculate their business and occupation tax on gasoline distributors and dealers.

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

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §8-13C-5b, to read as follows:

**ARTICLE 13C. MUNICIPAL TAX IN LIEU OF BUSINESS AND OCCUPATION TAX; AND MUNICIPAL TAXES APPLICABLE TO PENSION FUNDS; ADDITIONAL AUTHORITIES RELATING TO PENSIONS AND BOND ISSUANCE.**

**§8-13C-5b. Business and occupation tax imposed on gasoline**

1                   **distributors and dealers.**

2           Notwithstanding any provision of this code to the contrary,  
3 every municipality shall calculate its business and occupation tax  
4 on gasoline provided by gasoline distributors and dealers by  
5 computing its tax upon the base price of the gasoline purchased  
6 minus all federal and state taxes.

NOTE: The purpose of this bill is to establish the method that municipalities calculate its business and occupation for gasoline distributors and dealers.

This section is new; therefore, strike-throughs and underscoring have been omitted.