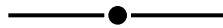


# **WEST VIRGINIA LEGISLATURE**

FIRST REGULAR SESSION, 2011

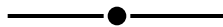


# **ENROLLED**

**COMMITTEE SUBSTITUTE  
FOR**

**House Bill No. 2075**

(By Delegate Morgan)



Passed March 11, 2011

In Effect Ninety Days From Passage

# **E N R O L L E D**

COMMITTEE SUBSTITUTE

FOR

## **H. B. 2075**

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(BY DELEGATE MORGAN)

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[Passed March 11, 2011; in effect ninety days from passage.]

AN ACT to amend and reenact §8-13-4 of the Code of West Virginia, 1931, as amended, relating to a municipal business license; providing a municipality with two options as to establishing a municipal business license; creating a multipurpose municipal business license; permitting the municipality to charge a tax for the multipurpose municipal business license.

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

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

### **ARTICLE 13. TAXATION AND FINANCE.**

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

1 (a) Whenever anything, for which a state license is  
2 required, is to be done within the corporate limits of any  
3 municipality, the governing body shall have plenary power  
4 and authority, unless prohibited by general law, to require a  
5 municipal license and for the use of the municipality to  
6 impose a reasonable tax which may not exceed the amount of  
7 the state license tax. Upon proper application for a municipal  
8 license and payment of the prescribed reasonable tax by any  
9 person who has a valid and subsisting state license, the  
10 municipal license shall be issued.

11 (b) Except where a business license tax or fee has been  
12 established by the West Virginia Code, the governing body  
13 of a municipality may, in lieu of the provisions of subsection  
14 (a), enact an ordinance creating an annual general municipal  
15 business license for anything which requires a state license  
16 that is done within the corporate limits of a municipality, the  
17 tax for which may not exceed twenty dollars.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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*Chairman, House Committee*

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*Chairman, Senate Committee*

Originating in the House.

To take effect ninety days from passage.

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*Clerk of the House of Delegates*

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*Clerk of the Senate*

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*Speaker of the House of Delegates*

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*President of the Senate*

The within \_\_\_\_\_ this the \_\_\_\_\_  
day of \_\_\_\_\_, 2011.

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*Governor*