

COMMITTEE SUBSTITUTE

FOR

H. B. 2075

(BY DELEGATE MORGAN)

(Originating in the Committee on Government Organization)
[January 20, 2011]

A BILL 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 required,
2 is to be done within the corporate limits of any municipality, the
3 governing body ~~thereof~~ shall have plenary power and authority,
4 unless prohibited by general law, to require a municipal license
5 ~~therefor~~ and for the use of the municipality to impose a
6 reasonable tax ~~thereon~~ which may not exceed the amount of the
7 state license tax. Upon proper application for ~~such~~ a municipal
8 license and payment of the prescribed reasonable tax by any
9 person who has a valid and subsisting state license, ~~such~~ 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 multiple purposes, the tax for which may
16 not exceed twenty dollars.