

1 **ENROLLED**

2 **H. B. 4087**

3
4 (By Mr. Speaker, (Mr. Thompson) and Delegate Armstead)

5 [By Request of the Executive]

6 [Passed February 24, 2012; in effect ninety days from passage.]

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10 AN ACT to amend and reenact §11-13A-3b of the Code of West
11 Virginia, 1931, as amended, relating to the severance and
12 business privilege tax; and continuing the discontinuance of
13 the severance and business privilege tax on the privilege of
14 severing timber.

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

16 That §11-13A-3b of the Code of West Virginia, 1931, as
17 amended, be amended and reenacted to read as follows:

18 **ARTICLE 13A. SEVERANCE AND BUSINESS PRIVILEGE TAX.**

19 **§11-13A-3b. Imposition of tax on privilege of severing timber.**

20 (a) *Imposition of tax.* -- For the privilege of engaging or
21 continuing within this state in the business of severing timber for
22 sale, profit or commercial use, there is hereby levied and shall be
23 collected from every person exercising such privilege an annual
24 privilege tax.

1 (b) *Rate and measure of tax.* -- The tax imposed in subsection
2 (a) of this section shall be three and twenty-two hundredths
3 percent of the gross value of the timber produced, as shown by the
4 gross proceeds derived from the sale thereof by the producer,
5 except as otherwise provided in this article: *Provided*, That as to
6 timber produced after December 31, 2006 the rate of the tax imposed
7 in subsection (a) of this section shall be one and twenty-two
8 hundredths percent of the gross value of the timber produced, as
9 shown by the gross proceeds derived from the sale thereof by the
10 producer, except as otherwise provided in this article.

11 (c) *Tax in addition to other taxes.* -- The tax imposed by this
12 section shall apply to all persons severing timber in this state
13 and shall be in addition to all other taxes imposed by law.

14 (d) *Elimination of tax.* -- Beginning in the tax year 2010 and
15 continuing until the imposition of the additional tax on the
16 privilege of severing timber imposed by subsection (c), section
17 four, article thirteen-v of this chapter expires under the
18 authority of subsection (g), section four, article thirteen-v of
19 this chapter, the tax imposed by this section is discontinued. On
20 and after expiration of the additional tax on the privilege of
21 severing timber imposed by subsection (c), section four, article
22 thirteen-v of this chapter, the tax imposed by this section
23 resumes, and shall apply to all persons severing timber in this
24 state at the rate of one and twenty-two hundredths percent of the

1 gross value of the timber produced, as shown by the gross proceeds
2 derived from the sale thereof by the producer, except as otherwise
3 provided in this article.