

**Senate Bill No. 631**

(By Senators Beach, Kessler (Mr. President) and Williams)

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[Introduced February 17, 2012; referred to the Committee on  
Government Organization; and then to the Committee on Finance.]  
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**FISCAL  
NOTE**

A BILL to amend and reenact §7-22-9 of the Code of West Virginia,  
1931, as amended, relating to permitting the Monongalia County  
commission to levy a special district excise tax for the  
benefit of the University Towne Center which comprises  
approximately six hundred contiguous acres of land.

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

That §7-22-9 of the Code of West Virginia, 1931, as amended,  
be amended and reenacted to read as follows:

**ARTICLE 22. COUNTY ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICTS.**

**§7-22-9. Authorization to levy special district excise tax.**

(a) *General.* -- County commissions have no inherent authority  
to levy taxes and have only that authority expressly granted to  
them by the Legislature. The Legislature is specifically extended,  
and intends by this article, to exercise certain relevant powers

1 expressed in section six-a, article X of the Constitution of this  
2 state as follows: (1) The Legislature may appropriate state funds  
3 for use in matching or maximizing grants-in-aid for public purposes  
4 from the United States or any department, bureau, commission or  
5 agency thereof, or any other source, to any county, municipality or  
6 other political subdivision of the state, under such circumstances  
7 and subject to such terms, conditions and restrictions as the  
8 Legislature may prescribe by law; and (2) the Legislature may  
9 impose a state tax or taxes or dedicate a state tax or taxes or any  
10 portion thereof for the benefit of and use by counties,  
11 municipalities or other political subdivisions of the state for  
12 public purposes, the proceeds of any such imposed or dedicated tax  
13 or taxes or portion thereof to be distributed to such counties,  
14 municipalities or other political subdivisions of the state under  
15 such circumstances and subject to such terms, conditions and  
16 restrictions as the Legislature may prescribe.

17       Because a special district excise tax would have the effect of  
18 diverting, for a specified period of years, tax dollars which to  
19 the extent, if any, are not essentially incremental to tax dollars  
20 currently paid into the General Revenue Fund of the state, the  
21 Legislature finds that in order to substantially ensure that such  
22 special district excise taxes will not adversely impact the current  
23 level of the General Revenue Fund of the state, it is necessary for

1 the Legislature to separately consider and act upon each and every  
2 economic development district which is proposed, including the  
3 unique characteristics of location, current condition and activity  
4 of and within the area included in such proposed economic  
5 opportunity development district and that for such reasons a  
6 statute more general in ultimate application is not feasible for  
7 accomplishment of the intention and purpose of the Legislature in  
8 enacting this article. Therefore, no economic opportunity  
9 development district excise tax may be levied by a county  
10 commission until after the Legislature expressly authorizes the  
11 county commission to levy a special district excise tax on sales of  
12 tangible personal property and services made within district  
13 boundaries approved by the Legislature.

14 (b) *Authorizations.* -- The Legislature authorizes the  
15 following county commission to levy special district excise taxes  
16 on sales of tangible personal property and services made from  
17 business locations in the following economic opportunity  
18 development districts:

19 (1) The Ohio County Commission may levy a special district  
20 excise tax for the benefit of the "Fort Henry" economic opportunity  
21 development project district which comprises three hundred  
22 contiguous acres of land.

23 (2) The Monongalia County Commission may levy a special

1 district excise tax for the benefit of the "University Towne  
2 Center" which comprises approximately six hundred contiguous acres  
3 of land.

NOTE: The purpose of this bill is to permit the Monongalia County Commission to levy a special district excise tax for the benefit of the "University Towne Center" which comprises approximately six hundred contiguous acres of land.

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