

H. B. 4567

(BY DELEGATES IAQUINTA, MILEY AND FRAGALE)

[Introduced February 16, 2012; referred to the
Committee on Political Subdivisions then Finance.]

A BILL to amend and reenact §7-22-9 of the Code of West Virginia,
1931, as amended, relating to permitting the Harrison county
commission to levy a special district tax.

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.

- 1 (a) *General.* -- County commissions have no inherent
- 2 authority to levy taxes and have only that authority expressly
- 3 granted to them by the Legislature. The Legislature is

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

23 Because a special district excise tax would have the
24 effect of diverting, for a specified period of years, tax dollars
25 which to the extent, if any, are not essentially incremental to
26 tax dollars currently paid into the General Revenue Fund of
27 the state, the Legislature finds that in order to substantially
28 ensure that such special district excise taxes will not
29 adversely impact the current level of the General Revenue
30 Fund of the state, it is necessary for the Legislature to
31 separately consider and act upon each and every economic
32 development district which is proposed, including the unique
33 characteristics of location, current condition and activity of
34 and within the area included in such proposed economic
35 opportunity development district and that for such reasons a
36 statute more general in ultimate application is not feasible for
37 accomplishment of the intention and purpose of the
38 Legislature in enacting this article. Therefore, no economic
39 opportunity development district excise tax may be levied by
40 a county commission until after the Legislature expressly
41 authorizes the county commission to levy a special district

42 excise tax on sales of tangible personal property and services
43 made within district boundaries approved by the Legislature.

44 (b) *Authorizations.* -- The Legislature authorizes the
45 following county commission to levy special district excise
46 taxes on sales of tangible personal property and services
47 made from business locations in the following economic
48 opportunity development districts.

49 The Ohio county commission may levy a special district
50 excise tax for the benefit of the “Fort Henry” economic
51 opportunity development project district which comprises
52 three hundred contiguous acres of land.

53 The Harrison county commission may levy a special
54 district excise tax for the benefit of the “Charles Pointe
55 Economic Opportunity Development District” which
56 comprises four hundred thirty-seven acres of land.

NOTE: The purpose of this bill is to permit the Harrison county commission to levy a special district excise tax for the benefit of the “Charles Pointe Economic Opportunity Development District” which comprises four hundred thirty-seven acres of land.

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