

1 **Senate Bill No. 1001**

2 (By Senators Kessler (Mr. President) and M. Hall,

3 By Request of the Executive)

4 _____

5 [Introduced April 17, 2013.]

6 _____

7
8
9 A BILL to amend and reenact §7-22-9 of the Code of West Virginia,
10 1931, as amended, relating to permitting the Monongalia county
11 commission to levy a special district excise tax.

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

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

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

16 **§7-22-9. Authorization to levy special district excise tax.**

17 (a) *General.* - County commissions have no inherent authority
18 to levy taxes and have only that authority expressly granted to
19 them by the Legislature. The Legislature is specifically extended,
20 and intends by this article, to exercise certain relevant powers
21 expressed in section six-a, article X of the Constitution of this
22 state as follows: (1) The Legislature may appropriate state funds

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

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

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

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

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

22 (2) The Harrison county commission may levy a special district

1 excise tax for the benefit of the "Charles Pointe Economic
2 Opportunity Development District" which comprises four hundred
3 thirty-seven acres of land; and

4 (3) The Monongalia county commission may levy a special
5 district excise tax for the benefit of the "University Town Centre"
6 economic opportunity district which comprises approximately one
7 thousand four hundred fifty contiguous acres 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 Town Centre," which comprises approximately 1,450 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.