

H. B. 2464

(By Delegates Ferro, Pethtel, Diserio, Skaff, Ferns, Jones, Swartzmiller, Storch, Miley, White and Marcum)

[Introduced February 14, 2013; referred to the Committee on Energy, Industry and Labor, Economic Development and Small Business then Finance.]

FISCAL NOTE

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-5-8a, relating to assessment of personal property of transients who provide temporary employment services within any county of the state for a period of at least thirty days and for the payment of taxes on the value of the assessed property.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-5-8a, to read as follows:

ARTICLE 5. ASSESSMENT OF PERSONAL PROPERTY.

§11-5-8a. Assessment of personal property of transients who provide temporary employment services.

(a) A transient person providing temporary employment services and who has resided within any county of this state for at

1 least thirty days shall have the value of personal property that
2 has been located within any county of this state for at least
3 thirty days, ascertained and assessed with taxes as like property
4 is valued and assessed and shall forthwith pay to the sheriff of
5 the county where the transient resides and his or her personal
6 property located the taxes levied for the current year.

7 (b) The assessor shall enter all assessments and valuations
8 made under this section in his or her personal property books.

9 (c) The sheriff shall provide the transient person paying tax
10 on personal property assessed under this section with a receipt,
11 signed by the sheriff or his or her designee, showing amount of
12 taxes paid, the character of the goods on which taxes were paid and
13 the year for which the taxes were paid.

14 (d) The receipt for taxes under this section serves as a
15 discharge of further tax liability on the subject personal property
16 for the remainder of the tax year wherever situate in the state.

NOTE: The purpose of this bill is to provide for the assessment of personal property of transients who provide temporary employment services within any county of the state for a period of at least thirty days and for the payment of taxes on the value of the assessed property.

§11-5-8a is new; therefore, it has been completely underscored.