

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

Senate Bill 535

BY SENATOR HAMILTON

[Introduced February 6, 2019; Referred
to the Committee on Finance]

1 A BILL setting the date of collections of a municipal sales and service tax and use tax enacted by
2 the City of Buckhannon pursuant to the amendment to its Municipal Home Rule Plan
3 approved by the Municipal Home Rule Board on January 16, 2019.

Be it enacted by the Legislature of West Virginia:

1 **§1.** That, notwithstanding any provision of this code, or rules promulgated thereunder, to the
2 contrary, a municipal sales and service and use tax enacted by the City of Buckhannon municipal
3 corporation, pursuant to the amendment to its Municipal Home Rule Plan approved by the
4 Municipal Home Rule Board on January 16, 2019, will begin to be collected by the Tax
5 Commissioner on July 1, 2019.

NOTE: The purpose of this bill is to permit the municipal sales and service and use tax enacted by the City of Buckhannon to begin to be collected on July 1, 2019.