

WEST VIRGINIA LEGISLATURE FILED

2019 MAR 25 P 2:27

2019 REGULAR SESSION

OFFICE WEST VIRGINIA
SECRETARY OF STATE

ENROLLED

House Bill 2311

BY DELEGATE HOWELL

[Passed March 6, 2019; in effect ninety days from
passage.]

HB 2311

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1 AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new
2 section, designated §11-1-9, relating to exempting short-term license holders to submit
3 information to the Tax Commissioner once the term of the permit has expired; and
4 requiring rulemaking.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. SUPERVISION.

§11-1-9. Holders of short-term permits and licenses to sell; rulemaking.

1 (a) Notwithstanding any provision of this chapter to the contrary, holders of short-term
2 permits or licenses to sell specific items, *e.g.*, fireworks, beer, food, or wine at festivals, may not
3 be required to submit any information to the Tax Commissioner after the term of the permit or
4 license has expired: *Provided*, That the permit or license holder has filed with the Tax
5 Commissioner all necessary information specific to the time period the permit or license was
6 authorized and remitted to the Tax Commissioner and the permit or license holder has remitted
7 all taxes and fees that are due under this code. This section does not prevent the Tax
8 Commissioner from auditing the books and records of the license or permit holder for compliance
9 with the provisions of this code.

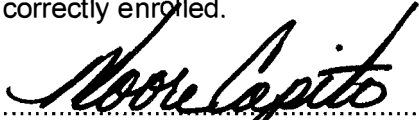
10 (b) The Tax Commissioner shall propose rules for legislative approval in accordance with
11 §29A-3-1 *et seq.* of this code to implement this section.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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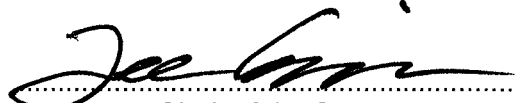

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Chairman, House Committee


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Chairman, Senate Committee


Originating in the House.

In effect ninety days from passage.


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Clerk of the House of Delegates


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Clerk of the Senate


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Speaker of the House of Delegates


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President of the Senate

The within *is approved* this the *25th*
March
day of 2019.


.....
Governor

PRESENTED TO THE GOVERNOR

MAR 19 2019

Time 11:33am