

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

House Bill 3051

By Delegate Foster

[Introduced January 25, 2023; Referred to the
Committee on Finance]

1 A BILL to repeal §8-13-5 of the Code of West Virginia, 1931, as amended, relating to the business
2 and occupation or privilege tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13. TAXATION AND FINANCE.

§1. Repeal of section establishing business and occupation or privilege tax.

1 That §8-13-5 of the Code of West Virginia, 1931, as amended, is repealed.

NOTE: The purpose of this bill is to repeal the authority granted to municipalities to levy business and occupation or privilege tax.

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