

# WEST VIRGINIA LEGISLATURE

## 2024 REGULAR SESSION

Introduced

### House Bill 5102

FISCAL  
NOTE

By Delegates Mallow, Barnhart, Sheedy, DeVault,  
Adkins, Heckert, and Summers

[Introduced January 25, 2024; Referred to the  
Committee on Fire Departments and Emergency  
Medical Services then Finance]

1 A BILL to amend and reenact §47-21-7 of the Code of West Virginia, 1931, as amended, relating to  
2 reducing the license fee paid to the Tax Commissioner for annual Raffle licenses for  
3 volunteer fire departments to \$250.

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

## **ARTICLE 21. CHARITABLE RAFFLES.**

### **§47-21-7. License fee and exemption from taxes.**

1 (a) A license fee shall be paid to the Tax Commissioner for annual licenses in the amount of  
2 \$500. A license fee shall be paid to the Tax Commissioner for a limited occasion license in the  
3 amount of \$50. All revenue from said license fee shall be deposited in the special revenue account  
4 established under the authority of section two-a, article nine, chapter eleven of this code and used  
5 to support the investigatory activities provided for in said section. The license fee imposed by this  
6 section is in lieu of all other license or franchise taxes or fees of this state and no county or  
7 municipality or other political subdivision of this state is empowered to impose a license or  
8 franchise tax or fee on any raffle or raffle occasion.

9 (b) The license fee paid to the Tax Commissioner for annual licenses for any volunteer fire  
10 department or volunteer fire department auxiliary shall be limited to \$250. All revenue from the  
11 license fee shall be deposited in the special revenue account established under the authority of  
12 §11-9-2a of this code and used to support the investigatory activities provided for in the section.  
13 The license fee imposed by this section is in lieu of all other license or franchise taxes or fees of  
14 this state and no county or municipality or other political subdivision of this state is empowered to  
15 impose a license or franchise tax or fee on any raffle or raffle occasion.

16 ~~(b)~~ (c) The gross proceeds derived from the conduct of a raffle occasion are exempt from  
17 state and local business and occupation taxes, income taxes, excise taxes and all special taxes.  
18 Any charitable or public service organization conducting a raffle occasion pursuant to the  
19 provisions of this article is exempt from payment of consumers sales and service taxes, use taxes

- 20 and all other taxes on all purchases for use or consumption in the conduct of a raffle occasion and
- 21 is exempt from collecting consumers sales taxes on any admission fees and sales of raffle tickets.

NOTE: The purpose of this bill is to reduce the amount paid to the Tax Commissioner for the annual licensure fees to volunteer fire departments for charitable raffles.

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