

# WEST VIRGINIA LEGISLATURE

## 2024 REGULAR SESSION

Introduced

### Senate Bill 285

FISCAL  
NOTE

By Senators Smith, Taylor, and Hamilton

[Introduced January 11, 2024; referred  
to the Committee on Government Organization; and  
then to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
 2 designated §7-1-3uu, relating to allowing county commissions to impose an amusement  
 3 tax.

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

**ARTICLE 1. COUNTY COMMISSIONS GENERALLY.**

**§7-1-3uu. Amusement tax.**

1 Every county commission may levy and collect an admission or amusement tax upon any  
 2 public amusement or entertainment conducted within the limits of the county for private profit or  
 3 gain: *Provided*, That the tax may not be levied upon state-regulated lottery products. The tax shall  
 4 be levied upon the purchaser and added to and collected by the seller with the price of admission  
 5 or other charge for the amusement or entertainment. The tax may not exceed two percent of the  
 6 admission price or charge, but a tax of one cent may be levied and collected in any case.

7 Any ordinance imposing an amusement tax shall contain reasonable rules governing the  
 8 collection of the tax by the seller and the method of his or her payment and accounting therefor to  
 9 the county.

10 An amusement tax imposed by a county commission may not be imposed within the  
 11 territory of a municipal corporation that has imposed an amusement tax under §8-13-6 of this  
 12 code.

NOTE: The purpose of this bill is to allow county commissions to impose an amusement 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.