

ENROLLED

H. B. 4567

(By Delegate Iaquina, Miley and Fragale)

[Passed March 8, 2012; in effect from passage.]

**FISCAL
NOTE**

10 AN ACT to amend and reenact §7-22-9 of the Code of West Virginia,
11 1931, as amended, relating to permitting the Harrison county
12 commission to levy a special district tax.

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

14 That §7-22-9 of the Code of West Virginia, 1931, as amended,
15 be amended and reenacted to read as follows:

16 **ARTICLE 22. COUNTY ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICTS.**

17 **§7-22-9. Authorization to levy special district excise tax.**

18 (a) *General.* -- County commissions have no inherent authority
19 to levy taxes and have only that authority expressly granted to
20 them by the Legislature. The Legislature is specifically extended,
21 and intends by this article, to exercise certain relevant powers
22 expressed in section six-a, article X of the Constitution of this
23 state as follows: (1) The Legislature may appropriate state funds

1 for use in matching or maximizing grants-in-aid for public purposes
2 from the United States or any department, bureau, commission or
3 agency thereof, or any other source, to any county, municipality or
4 other political subdivision of the state, under such circumstances
5 and subject to such terms, conditions and restrictions as the
6 Legislature may prescribe by law; and (2) the Legislature may
7 impose a state tax or taxes or dedicate a state tax or taxes or any
8 portion thereof for the benefit of and use by counties,
9 municipalities or other political subdivisions of the state for
10 public purposes, the proceeds of any such imposed or dedicated tax
11 or taxes or portion thereof to be distributed to such counties,
12 municipalities or other political subdivisions of the state under
13 such circumstances and subject to such terms, conditions and
14 restrictions as the Legislature may prescribe.

15 Because a special district excise tax would have the effect of
16 diverting, for a specified period of years, tax dollars which to
17 the extent, if any, are not essentially incremental to tax dollars
18 currently paid into the General Revenue Fund of the state, the
19 Legislature finds that in order to substantially ensure that such
20 special district excise taxes will not adversely impact the current
21 level of the General Revenue Fund of the state, it is necessary for
22 the Legislature to separately consider and act upon each and every
23 economic development district which is proposed, including the
24 unique characteristics of location, current condition and activity

1 of and within the area included in such proposed economic
2 opportunity development district and that for such reasons a
3 statute more general in ultimate application is not feasible for
4 accomplishment of the intention and purpose of the Legislature in
5 enacting this article. Therefore, no economic opportunity
6 development district excise tax may be levied by a county
7 commission until after the Legislature expressly authorizes the
8 county commission to levy a special district excise tax on sales of
9 tangible personal property and services made within district
10 boundaries approved by the Legislature.

11 (b) *Authorizations.* -- The Legislature authorizes the
12 following county commission to levy special district excise taxes
13 on sales of tangible personal property and services made from
14 business locations in the following economic opportunity
15 development districts.

16 The Ohio county commission may levy a special district excise
17 tax for the benefit of the "Fort Henry" economic opportunity
18 development project district which comprises three hundred
19 contiguous acres of land.

20 The Harrison county commission may levy a special district
21 excise tax for the benefit of the "Charles Pointe Economic
22 Opportunity Development District" which comprises four hundred
thirty-seven acres of land.