

1 **Senate Bill No. 620**

2 (By Senators D. Facemire, Snyder and Minard)

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4 [Introduced February 16, 2012; referred to the Committee on
5 Government Organization; and then to the Committee on Finance.]

6 _____
7 **FISCAL**
8 **NOTE**

9
10 A BILL 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 excise 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, be
15 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 to
19 levy taxes and have only that authority expressly granted to them
20 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

1 funds for use in matching or maximizing grants-in-aid for public
2 purposes from the United States or any department, bureau,
3 commission or agency thereof, or any other source, to any county,
4 municipality or other political subdivision of the state, under
5 such circumstances and subject to such terms, conditions and
6 restrictions as the Legislature may prescribe by law; and (2) the
7 Legislature may impose a state tax or taxes or dedicate a state
8 tax or taxes or any portion thereof for the benefit of and use by
9 counties, municipalities or other political subdivisions of the
10 state for public purposes, the proceeds of any such imposed or
11 dedicated tax or taxes or portion thereof to be distributed to
12 such counties, municipalities or other political subdivisions of
13 the state under such circumstances and subject to such terms,
14 conditions and 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
18 dollars currently paid into the General Revenue Fund of the
19 state, the Legislature finds that in order to substantially
20 ensure that such special district excise taxes will not adversely
21 impact the current level of the General Revenue Fund of the
22 state, it is necessary for the Legislature to separately consider
23 and act upon each and every economic development district which
24 is proposed, including the unique characteristics of location,

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

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

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

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

NOTE: The purpose of this bill is to permit the Harrison county commission to levy a special district excise tax for the benefit of the "Charles Pointe Economic Opportunity Development District" which comprises four hundred thirty-seven acres of land.

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