

# WEST VIRGINIA LEGISLATURE

## 2017 REGULAR SESSION

**Introduced**

### **House Bill 2350**

**FISCAL  
NOTE**

BY DELEGATE PYLES, STATLER AND FRICH

[Introduced February 13, 2017; Referred  
to the Committee on Political Subdivisions then  
Finance.]

1 A BILL to amend and reenact §60-3-9d of the Code of West Virginia, 1931, as amended, relating  
 2 to deleting the language that remitted a portion of the alcoholic beverage tax to  
 3 municipalities for tax collected outside of, but within one mile, of the corporate limits.

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

1 That §60-3-9d of the Code of West Virginia, 1931, as amended, be amended and  
 2 reenacted to read as follows:

**ARTICLE 3. SALES BY COMMISSIONER.**

**§60-3-9d. Tax on purchases of intoxicating liquors outside corporate limits of municipalities.**

1 For the purpose of providing financial assistance to and for the use and benefit of the  
 2 various counties ~~and municipalities~~ of this state, there is hereby levied a tax upon all purchases  
 3 outside the corporate limits of any municipality of intoxicating liquor from ~~state stores~~ retail liquor  
 4 licensees other agencies of the Alcohol Beverage Control Commissioner, of wine from any person  
 5 licensed to sell wine at retail under the provisions of article eight, chapter sixty of this code, and  
 6 of wine from distributors licensed to sell or distribute wine under the provisions of said article eight.  
 7 The tax shall be five percent of the purchase price and shall be added to and collected with the  
 8 purchase price ~~by the commissioner~~, by the person licensed to sell liquor or wine at retail, or by  
 9 the distributor licensed to sell or distribute wine, as the case may be: *Provided*, That no such tax  
 10 shall be collected on the intoxicating liquors sold by or purchased from holders of a license issued  
 11 under the provisions of article seven of this chapter.

12 All such tax collected ~~within one mile of the corporate limits of any municipality within the~~  
 13 ~~state shall be remitted to such municipality; all other tax so collected shall be remitted to the~~  
 14 county wherein collected. *Provided*, That where the corporate limits of more than one municipality  
 15 ~~be within one mile of the place of collection of such tax, all such tax collected shall be divided~~  
 16 equally among each of said municipalities: *Provided, however*, That such mile is measured by the  
 17 most direct hard surface road or access way usually and customarily used as ingress and egress

18 ~~to the place of tax collection.~~

19           The West Virginia Alcohol Beverage Control Commissioner by appropriate ~~rules and~~  
20 regulations shall provide for the collection of such tax upon all purchases outside the corporate  
21 limits of any municipality of intoxicating liquor from ~~state stores or other agencies of the Alcohol~~  
22 ~~Beverage Control Commissioner,~~ retail liquor licensees separation or proration of the same and  
23 distribution thereof to the respective counties ~~and municipalities~~ for which the same shall be  
24 collected. The Tax Commissioner by appropriate rules ~~and regulations~~ shall provide for the  
25 collection of such tax upon all purchases outside the corporate limits of any municipality of wine  
26 from any person licensed to sell wine at retail under the provisions of article eight, chapter sixty  
27 of this code, or from distributors licensed to sell or distribute wine under the provisions of said  
28 article eight, and shall also provide for separation or proration of the same and distribution thereof  
29 to the respective counties ~~and municipalities~~ for which the same shall be collected. Such rules  
30 ~~and regulations~~ shall provide that all such taxes shall be deposited with the State Treasurer and  
31 distributed quarterly by the treasurer upon warrants of the Auditor payable to the counties. ~~and~~  
32 ~~municipalities.~~

NOTE: The purpose of this bill is to give all taxes collected for sales of alcoholic beverages outside municipal limits to the counties only.

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