

# **WEST VIRGINIA LEGISLATURE**

## **2018 REGULAR SESSION**

**Introduced**

### **Senate Bill 275**

BY SENATORS CLEMENTS, AZINGER, BEACH, JEFFRIES,  
MARONEY, PREZIOSO, ROMANO, UNGER, TAKUBO,  
STOLLINGS, AND CLINE

[Introduced January 15, 2018; Referred  
to the Committee on Judiciary]

1 A BILL to amend and reenact §60-3-9d of the Code of West Virginia, 1931, as amended, relating  
 2 to tax on purchases of intoxicating liquors; and requiring the Tax Commissioner to submit  
 3 reports of the amount of taxes collected and to be remitted to a municipality or a county to  
 4 be submitted to both the municipality and the county wherein the taxes are collected.

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

**ARTICLE 3. SALES BY COMMISSIONER.**

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

1 (a) (1) For the purpose of providing financial assistance to and for the use and benefit of  
 2 the various counties and municipalities of this state, there is hereby levied a tax upon all  
 3 purchases outside the corporate limits of any municipality of intoxicating liquor from state stores  
 4 or 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. The  
 7 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 wine at retail, or by the  
 9 distributor licensed to sell or distribute wine, as the case may be: *Provided*, That no such tax ~~shall~~  
 10 may be collected on the intoxicating liquors sold by or purchased from holders of a license issued  
 11 under the provisions of §60-7-1 *et seq.* of this code: *Provided, however*, That no such tax ~~shall~~  
 12 may be collected on purchases of intoxicating liquors or wine in the original sealed package for  
 13 the purpose of resale in the original sealed package if the final purchase of such intoxicating  
 14 liquors or wine is subject to the tax imposed under this section, under §8-13-7 of this code, or  
 15 under §60-3A-21 of this code. This section ~~shall~~ may not be interpreted to authorize a purchase  
 16 for resale exemption in contravention of §11-15-9a of this code.

17 (2) All such tax collected within one mile of the corporate limits of any municipality within  
 18 the state shall be remitted to ~~such~~ the municipality; all other tax so collected shall be remitted to

19 the county wherein collected: *Provided*, That where the corporate limits of more than one  
20 municipality be within one mile of the place of collection of ~~such~~ the tax, all such tax collected  
21 shall be divided equally among each of ~~said~~ the municipalities: *Provided, however*, That ~~such~~ the  
22 mile is measured by the most direct hard surface road or access way usually and customarily  
23 used as ingress and egress to the place of tax collection.

24 (3) The West Virginia Alcohol Beverage Control Commissioner by appropriate rules and  
25 regulations shall provide for the collection of ~~such~~ the tax upon all purchases outside the corporate  
26 limits of any municipality of intoxicating liquor from state stores or other agencies of the Alcohol  
27 Beverage Control Commissioner, separation or proration of the same and distribution thereof to  
28 the respective counties and municipalities for which the same shall be collected. The Tax  
29 Commissioner by appropriate rules and regulations shall provide for the collection of ~~such~~ the tax  
30 upon all purchases outside the corporate limits of any municipality of wine from any person  
31 licensed to sell wine at retail under §60-8-1 *et seq.* of this code, or from distributors licensed to  
32 sell or distribute wine under the provisions of said article, and shall also provide for separation or  
33 proration of the same and distribution thereof to the respective counties and municipalities for  
34 which the same shall be collected. ~~such~~ The rules and regulations shall provide that all such taxes  
35 shall be deposited with the State Treasurer and distributed quarterly by the Treasurer upon  
36 warrants of the Auditor payable to the counties and municipalities. The rules shall also provide  
37 that any report by the Tax Commissioner relating to the amount of taxes collected and to be  
38 remitted to the municipality or the county shall be submitted to the municipality and the county  
39 wherein collected.

40 (b) For purposes of this section, terms ~~will~~ have the same meaning as provided in §8-13-  
41 7(b) of this code.

NOTE: The purpose of this bill is to require the Tax Commissioner to submit reports of the amount of taxes collected on purchases of intoxicating liquors to a municipality and a county wherein the taxes are collected.

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