WEST virginia legislature

2021 regular session

Introduced

Senate Bill 528

By Senators Swope, Plymale, Roberts, and Romano

[Introduced March 2, 2021; referred  
to the Committee on Government Organization; and then to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article, designated §7-28-1, relating generally to the Local Control and Accountability Act; providing counties with authority to impose a one percent county sales tax under certain circumstances; clarifying that a county sales tax does not apply in municipalities already imposing a municipal sales tax; clarifying applicability of county sales tax when a portion of the county is annexed by a municipality with an existing municipal sales tax; and requiring counties imposing a county sales tax to use the services of the Tax Commissioner to administer the tax.

Be it enacted by the Legislature of West Virginia:

article 28. local control and accountability act.

§7-28-1. Legislative intent; authority to impose county sales tax; applicability; administration.

(a) *Legislative intent*. – The Legislature hereby finds that it is in the public’s best interest to provide counties with the local control, flexibility and accountability to address the financial demands that increasing regional jail bills, infrastructure repairs, and other expenses place on our county government, while also ensuring that counties remain good stewards of taxpayer funds.

(b) *Authority to impose county sales tax.* – On and after July 1, 2021, any county may impose and collect, by a majority vote of its county commission, a county sales tax equal to the municipal sales tax imposed pursuant to §8-1-5a of this code.

(c) *Applicability*. – In no event is the county sales tax authorized by this section applicable to a municipality within the county that has previously enacted a municipal sales tax pursuant to §8-1-5a of this code, or to a municipality seeking to participate in the Municipal Home Rule Pilot Program pursuant to §8-1-5a of this code: *Provided,* That for any portion of a county in which a county sales tax is imposed pursuant to this section, the annexation of any such portion of the county by a municipality imposing a municipal sales tax in accordance with §8-1-5a of this code does not invalidate the imposition of the county sales tax authorized herein: *Provided, however,* That any such county sales tax does not apply to the sale of motor fuel or motor vehicles.

(d) *Administration*. – Any county that imposes a county sales tax pursuant to this section shall use the services of the Tax Commissioner to administer, enforce, and collect the tax in the same manner as the state consumer sales and service tax and use tax.

NOTE: The purpose of this bill is to allow counties to implement a one percent consumer sales tax in certain circumstances.

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