

# **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]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,  
 2 designated §7-28-1, relating generally to the Local Control and Accountability Act;  
 3 providing counties with authority to impose a one percent county sales tax under certain  
 4 circumstances; clarifying that a county sales tax does not apply in municipalities already  
 5 imposing a municipal sales tax; clarifying applicability of county sales tax when a portion  
 6 of the county is annexed by a municipality with an existing municipal sales tax; and  
 7 requiring counties imposing a county sales tax to use the services of the Tax  
 8 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.**

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

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

8 (c) Applicability. – In no event is the county sales tax authorized by this section applicable  
 9 to a municipality within the county that has previously enacted a municipal sales tax pursuant to  
 10 §8-1-5a of this code, or to a municipality seeking to participate in the Municipal Home Rule Pilot  
 11 Program pursuant to §8-1-5a of this code: *Provided*, That for any portion of a county in which a  
 12 county sales tax is imposed pursuant to this section, the annexation of any such portion of the  
 13 county by a municipality imposing a municipal sales tax in accordance with §8-1-5a of this code  
 14 does not invalidate the imposition of the county sales tax authorized herein: *Provided, however*,

- 15 That any such county sales tax does not apply to the sale of motor fuel or motor vehicles.
- 16 (d) Administration. – Any county that imposes a county sales tax pursuant to this section
- 17 shall use the services of the Tax Commissioner to administer, enforce, and collect the tax in the
- 18 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.