WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

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House Bill 2710

By Delegate J. Kelly

[Introduced February 23, 2021; Referred to the Committee on Political Subdivisions then Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §7-28-1, related to authorizing counties to establish a county sales tax if there is a municipality within their borders participating in the Municipal Home Rule Pilot Program that has enacted a municipal home rule sales tax; establishing county tax will not be in effect for municipality that has enacted municipal home rule sales tax; and requiring county to submit county tax to Tax Commissioner.

Be it enacted by the Legislature of West Virginia:

Article 28. Home RUle COunty Sales Tax.

§7-28-1. Establishing home rule county sales tax; Tax Commissioner.

(a) Every county that contains within its boundaries a municipality participating in the Municipal Home Rule Pilot Program pursuant to §8-1-5a of this code, and has enacted a municipal sales tax up to one percent, may enact a county sales tax equal to the municipal sales tax amount.

(b) In no event may the county sales tax provided by this section be applicable to a municipality within the county that has enacted a municipal sales tax pursuant to §8-1-5a of this code.

(c) 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 Consumers Sales and Service Tax and Use Tax under the provisions of §11-15-1 *et seq*., §11-15a-1 *et seq*., and §11-15b-1 *et seq*. of this code.

NOTE: The purpose of this bill is to allow counties that contain municipalities with a home rule sales tax to also enact a sales tax equal to that of the municipality.

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