WEST VIRGINIA LEGISLATURE

**FISCAL NOTE**

2023 REGULAR SESSION

Introduced

Senate Bill 105

By Senator Smith

[Introduced January 11, 2023; 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 section, designated §7-1-3uu, relating to allowing county commissions to impose an amusement tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. COUNTY COMMISSIONS GENERALLY.

§7-1-3uu. Amusement tax.

Every county commission may levy and collect an admission or amusement tax upon any public amusement or entertainment conducted within the limits of the county for private profit or gain. The tax shall be levied upon the purchaser and added to and collected by the seller with the price of admission or other charge for the amusement or entertainment. The tax may not exceed two percent of the admission price or charge, but a tax of one cent may be levied and collected in any case.

Any ordinance imposing an amusement tax shall contain reasonable rules governing the collection of the tax by the seller and the method of his or her payment and accounting therefor to the county.

An amusement tax imposed by a county commission may not be imposed within the territory of a municipal corporation that has imposed an amusement tax under §8-13-6 of this code.

NOTE: The purpose of this bill is to allow county commissions to impose an amusement tax.

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