

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

Senate Bill 105

FISCAL
NOTE

By Senator Smith

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

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. COUNTY COMMISSIONS GENERALLY.

§7-1-3uu. Amusement tax.

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

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

10 An amusement tax imposed by a county commission may not be imposed within the
 11 territory of a municipal corporation that has imposed an amusement tax under §8-13-6 of this
 12 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.