

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

Senate Bill 18

**FISCAL
NOTE**

By Senator Smith (Mr. President)

[Introduced on February 12, 2025; referred
to the Committee Government Organization; and then
to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding 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: *Provided*, That the tax may not be levied upon state-regulated lottery products. The tax shall
4 be levied upon the purchaser and added to and collected by the seller with the price of admission
5 or other charge for the amusement or entertainment. The tax may not exceed two percent of the
6 admission price or charge, but a tax of one cent may be levied and collected in 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.

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.