

WEST VIRGINIA STATE TAX DEPARTMENT
Administrative Notice 2001-19

SUBJECT: Municipal Business and Occupation Tax Regulations -- Request for Suggested Changes

The Tax Commissioner is soliciting suggestions for changes to the legislative rule for the Municipal Business and Occupation Tax. The rule is identified as Department of Tax and Revenue Legislative Rule, Municipal Business and Occupation Tax, Title 110, Series 26 of the West Virginia Code of State Rules. The rule is available in printed form from the Office of the Secretary of State, Administrative Law Division, and online at <http://www.state.wv.us/sos>.

West Virginia Code § 8-13-5 authorizes a municipality to impose a Municipal Business and Occupation Tax similar to the former State Business and Occupation Tax, "whenever any business activity or occupation for which the State imposed its annual business and occupation or privilege tax under article thirteen, chapter eleven of this Code, prior to July one, one thousand nine hundred eighty-seven, is engaged in or carried on within the corporate limits of the municipality. . . ." A legislative rule for the tax was promulgated in April of 1992, and has not been amended since its promulgation. Amendments to a legislative rule may not change or contradict the statutory law upon which the rule is based, but may do such things as incorporate judicial decisions and statutory changes, make new policy and change old policy, correct typographical errors, clarify ambiguous language and deal with areas which are not adequately covered in the existing rule.

Written comments should be sent to:

- John Montgomery, Managing Attorney
- Legal Division, State Tax Department
- Building 1, Room W-401
- 1900 Kanawha Boulevard, East
- Charleston, WV 25305-0844

Receipt of comments is requested on or before October 15, 2001.

Submitted to the Office of the Secretary of State for publication in the State Register on August 20, 2001.

Issued: August 20, 2001

Ronald C. Stone
Acting State Tax Commissioner
West Virginia State Tax Department