



CITY OF
BECKLEY
WEST VIRGINIA

Dear New Business Owner,

The City of Beckley would like to take this opportunity to welcome you! The city believes that all business is important not only to our city but to the overall economy. I would like to make your first experience with the business and occupation tax department a positive one. I would like to provide you with the information you will need once you have your business up and running.

I have enclosed a “welcome packet” with valuable information you will need in your new endeavor, along with an application for a new business tax credit for five (5) consecutive years. I have listed the forms below with a short description of how they are used and which forms need returned to me:

- ❖ **Article II. – Business and Occupation Tax:** Discusses the business and occupation tax as stated in the City of Beckley’s Municipal Code. The complete code is available on the City of Beckley’s website at *Beckley.org*. The municipal code is under the “government” heading.
- ❖ **Business Registration Form:** This form is to register you with the City’s B&O tax department. Please complete the form and return to me in the provided envelope.
- ❖ **Additional 1% Sales Tax:** Discusses “Home Rule” plan and the now 7% total tax collected within the city limits of Beckley.
- ❖ **Application for Business and Occupation Tax Credit:** This form, once approved by the recorder-treasurer will entitle you to a tax credit for the next five years. Please complete and return this form to me in the provided envelope.
- ❖ **Business and Occupation Tax Form:** I have enclosed this blank form to familiarize you with the quarterly return form you will receive once registered with the city. This is our current form and may be used in case you do not receive a quarterly form. Please keep for your records.
- ❖ **Brunch Bill (if applicable):** The ordinance discusses the sale of beer, wine and alcoholic liquor on Sundays, if applicable to your business.
- ❖ **Article I. - In General:** Discusses the municipal license application process as stated in the City of Beckley’s Municipal Code. The complete code is available on the City of Beckley’s website at *Beckley.org*. The municipal code is under the “government” heading.
- ❖ **Municipal License Form:** This two-page application for your municipal license is required to do business in the City of Beckley. Please complete and return this form to me in the provided envelope. Once your application is received and reviewed, along with the remittance of fee(s), your municipal license will be mailed to you.

The last page is an informational tool about the B&O tax. Please send a copy of your WV State Business License and a copy of your WV State Consumer’s Sales Tax Number. If applicable to your business, send a copy of your WV ABCC license.

Again, I would like to welcome you to the City of Beckley and wish you success in your new venture. If you should need any assistance or have any questions, please feel free to contact me at the phone number or email address below. B&O tax office hours are Monday through Friday 8:30 to 4:30, except holidays.

Sincerely,

Heather A. Richmond

Heather A. Richmond
Business and Occupation Tax Clerk
(304) 256-1758
heather.richmond@beckley.org

ARTICLE II. - BUSINESS AND OCCUPATION TAX ^[2]

Footnotes:

--- (2) ---

State Law reference— Business and occupation tax, W. Va. Code, Ch. 11, Art. 13; authority of city to impose business and occupation or privilege tax, § 8-13-5.

Sec. 13-200. - Definitions.

For the purposes of this article, the following terms shall have the meanings respectively ascribed to them by this section:

Banking business or financial organization: Any bank, banking association, trust company, industrial loan company, small loan company or licensee, building and loan association, savings and loan association, credit union, finance company, investment company, investment broker or dealer, and any other similar business organization at least ninety (90) per cent of the assets of which consists of intangible personal property and at least ninety (90) per cent of the gross receipts of which consists of dividends, interest and other charges derived from the use of money or credit.

Business: All activities engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. "Business" shall not include a casual sale by a person who is not engaged in the business of selling the type of property involved in such casual sale. "Business" shall include the production of natural resources or manufactured products which are used or consumed by the producer or manufacturer and shall include the activities of a banking business or financial organization.

Contracting: The furnishing of work, or both materials, and work, in the fulfillment of a contract for the construction, alteration, repair, decoration or improvement of a new or existing building or structure, or any part thereof, or for the alteration, improvement or development of real property.

Gross income: The gross receipts of the taxpayer, other than a banking or financial business, received as compensation for personal services and the gross receipts of the taxpayer derived from trade, business, commerce or sales and the value proceeding or accruing from the sale of tangible property (real or personal), or service, or both, and all receipts by reason of the investment of the capital of the business engaged in, including rentals, royalties, fees, reimbursed costs or expenses or other emoluments however designated and including all interest, carrying charges, fees or other like income, however denominated, derived by the taxpayer from repetitive carrying of accounts, in the regular course and conduct of such taxpayer's business, and extension of credit in connection with the sale of any tangible personal property or service, and without any deductions on account of the cost of property sold, the cost of materials used, labor costs, taxes, royalties paid in cash or in kind or otherwise, interest or discount paid or any other expense whatsoever. "Gross income" of a banking or financial business is specified in section 13-217. "Gross income" shall not be construed to include:

- (1) Cash discounts allowed and taken on sales;
- (2) The proceeds of sale of goods, wares or merchandise returned by customers when the sale price is refunded either in cash or by credit;
- (3) The amount allowed as "trade-in value" for any article accepted as part payment for any article sold;
- (4) Excise taxes imposed by this state; or
- (5) Money or other property received or held by a professional person for the sole use and benefit of a client of another person or money received by the taxpayer on behalf of a bank or other financial institution for the payment of a debt of another.

Gross proceeds of sales: The value, whether in money or other property, actually proceeding from the sale of tangible property without any deduction on account of the cost of property sold or expenses of any kind. "Gross proceeds of sales" shall not be construed to include:

- (1) Cash discounts allowed and taken on sales;
- (2) The proceeds of sale of goods, wares or merchandise returned by customers when the sale price is refunded either by cash or by credit;
- (3) The amount allowed as "trade-in value" for any article accepted as part payment for any article sole;
- (4) Excise taxes imposed by this state; or

- (5) Money or other property received or held by a professional person for the sole use and benefit of a client or another person or money received by the taxpayer on behalf of a bank or other financial institution for the repayment of a debt of another.

Sale, sales or selling: Any transfer of the ownership of, or title to, property, whether for money or in exchange for other property.

Selling at wholesale or wholesale sales: "Selling at wholesale" or "wholesale sales" shall mean and include:

- (1) Sales of any tangible personal property for the purpose of resale in the form of tangible personal property;
- (2) Sales of machinery, supplies or materials which are to be directly consumed or used by the purchaser in the conduct of any business or activity which is subject to the tax imposed by this article; and
- (3) Sales of any tangible personal property to the United States of America, its agencies and instrumentalities or to the state, its institutions or political subdivisions.

Service business or calling: All activities engaged in by a person for other persons for a consideration, which involve the rendering of a service as distinguished from the sale of tangible property, but shall not include the services rendered by an employee to such employee's employer. This term shall include but not be limited to:

- (1) Persons engaged in manufacturing, compounding or preparing for sale, profit, or commercial use, articles, substances or commodities which are owned by another or others;
- (2) Persons engaged as independent contractors in producing natural resource products which are owned by another or others, as personal property, immediately after the same are served, extracted, reduced to possession and produced;
- (3) The repetitive carrying of accounts, in the regular course and conduct of business, and extension of credit in connection with the sale of any tangible personal property or service, except as to persons taxed pursuant to the provisions of section 13-217.

Taxpayer: Any person liable for any tax under the provisions of this article.

Tax year or taxable year: The calendar year, or the taxpayer's fiscal year when permission is obtained from the recorder-treasurer to use such fiscal year as the tax period in lieu of the calendar year.

(Code 1971, § 23-1)

State Law reference— Similar provisions, W. Va. Code, § 11-13-1.

Sec. 13-201. - Levied.

There is hereby levied and shall be collected annual privilege taxes against the persons, on account of the business and other activities, and in the amounts to be determined by the application of rates against values or gross income as set forth in sections 13-208 through 13-217.

To the extent not herein set forth in Chapter 13 of the Beckley City Code, Chapter 8, Article 13, section 5 of the West Virginia Code, 1931, as amended, is hereby incorporated into this Code as if set forth in its entirety. Any provisions in the Beckley City Code contrary to the provisions set forth in Chapter 8, Article 13, section 5 of the West Virginia Code, shall be resolved in favor of the West Virginia Code.



CITY OF
BECKLEY
WEST VIRGINIA

Business Registration

Company Name: _____

DBA: _____

Federal Employer ID: _____

Contact Name: _____

Mailing Address: _____

City: _____ State: _____ Zip Code + 4: _____

Contact Phone Number: _____ Contact Fax Number: _____

Contact Mobile Number: _____ E-mail Address: _____

Do you have a physical location in Beckley: _____

Physical Address of business: _____

City: _____ State _____ Zip Code + 4: _____

Local Phone Number: _____

Date of WV Incorporation if applicable: _____

Date business began in Beckley: _____

Does this business own the property on which it is located: _____

If not, who is the owner? _____

Owner's address: _____

Owner's phone #: _____

Do you sell at? Manufacturing Wholesale Utility Rental Contracting

Retail Service Amusement Banking

Signature _____ Title _____ Date _____

Additional 1% Sales Tax

In September 2015, the City of Beckley was accepted into the state's home rule pilot program. The Municipal Home Rule Board approved the City's proposal to reduce its business and occupation tax and impose a 1% sales and use tax. An ordinance was adopted by City Council on December 8, 2015 doing just that. The City's sales and use taxes are imposed beginning July 1, 2016 and will be collected by the State Tax Commissioner at the same time that the State sales and use taxes are collected. The business and occupation tax reduced rates will also take effect on July 1, 2016, and apply to gross income from business activity engaged in on or after July 1, 2016. We understand that businesses with computerized cash registers and electronic registers will need time to reprogram or make possible other adjustments to their Point of Sale systems. For many businesses, the only noticeable change is that they will, effective July 1, 2016, collect sales taxes at combined rate of 7% and will report Beckley sales taxes collected on a new line in Schedule B of the State's consumer sales and service tax return. Businesses that make deliveries to customers outside the City will need to become familiar with new sales sourcing rules provided in the State sales tax law.

Purchases of goods and services that are exempt from the State sales tax will also be exempt from the City's sales tax. Exempt items include groceries, prescription medications and any other goods and services upon which State sales tax is not collected by the vendor. Also exempt from the City sales tax will be motor fuel and motor vehicles.

B&O Tax rates were reduced in three (3) classifications beginning July 1, 2016. These tax rate changes were approved by the West Virginia Municipal Home Rule Board and are permanent reductions in tax.

- (a) Manufacturing (Class Code 115) will change from .30% to .25%.
- (b) Retailing (Class Code 116) will change from .50% to .40%.
- (c) Amusement (Class Code 125) will change from .50% to .35%.

If you have any questions concerning the 1% Consumer Sales tax increase or the change(s) in the B&O tax rate structure, you may contact me at (304)256-1768 Monday through Friday between the hours of 8:30 am and 4:30 pm.

NOTICE TO ALL BUSINESS TAXPAYERS

SUBJECT: BUSINESS & OCCUPATION TAX CREDIT

On November 25, 1986, the Common Council of the City of Beckley passed an ordinance which amended Chapter 13 of the Code of the City of Beckley to provide for tax credits for certain businesses effective January 1, 1987.

IN SUMMARY, THE TAX CREDIT APPLIES TO THE FOLLOWING:

- 1. New commercial, wholesale, retail, manufacturing or service businesses.**
- 2. Expansion of an existing business.**
- 3. New, newly remodeled or renovated multi-unit housing construction, or newly remodeled or renovated commercial building development.**

THE AMOUNT OF THE TAX CREDIT VARIES ACCORDING TO THE LOCATION OF THE BUSINESS WITHIN THE CORPORATE BOUNDARIES AS FOLLOWS:

- 1. New businesses which locate in Zone B-3 will be allowed a fifty percent (50%) credit against the Business and Occupation Tax liability annually for a period of five (5) consecutive years from the date the entity qualifies for the tax credit.**
- 2. New businesses which locate in any commercial zone, other than B-3, will be allowed a thirty percent (30%) credit against the Business and Occupation Tax annual liability for a period of five (5) consecutive years from the date the entity qualifies for the tax credit.**
- 3. Expanding businesses in Zone B-3 will be allowed fifty percent (50%) credit against the increased Business and Occupation Tax liability over and above that entity's average Business and Occupation Tax liability, for a period of five (5) consecutive years from the date the entity qualifies for the credit.**
- 4. Expanding businesses in any commercial zone, other than the B-3, will be allowed a thirty percent (30%) credit against the increased Business and Occupation Tax annual liability over and above that entity's average Business and Occupation Tax liability, for a period of five (5) consecutive years from the date the entity qualifies for the credit.**
- 5. The owner of any new, newly remodeled or renovated multi-unit housing construction or newly remodeled or renovated commercial building development which is constructed within the corporate limits of the City of Beckley, regardless of zone, will be allowed a fifty percent (50%) credit against the normal Business and Occupation Tax annual liability on rental income for a period of five (5) consecutive years from the date the entity qualifies for the tax credit.**

Application for the tax credit must be made to and approved by the Recorder-Treasurer of the City of Beckley before any credits will be allowed under the provisions of this ordinance. If you think your business may qualify for a tax credit, please complete the enclosed application and forward to the Recorder-Treasurer.

If you have further questions regarding the tax credit, contact the office of the Recorder-Treasurer at the above address and telephone number.

CITY OF BECKLEY			QUARTER ENDING _____		
BUSINESS AND OCCUPATION TAX					
PO BOX 2514			ACCOUNT NUMBER		
BECKLEY, WV 25802-2514					
Business Name and Address			ORIGINAL FORM MUST BE USED FOR ALL RETURNS. ANY TAXES THAT ARE NOT ON ORIGINAL FORMS WILL BE RETURNED AND MAY RESULT IN PENALTIES		
FEDERAL ID NUMBER _____		KIND OF BUSINESS			
DATE BUSINESS BEGAN _____		DATE BUSINESS QUIT			
IF BUSINESS SOLD FURNISH NAME AND ADDRESS OF NEW OWNER					
INSERT CLASS CODE	TAXABLE AMOUNT		INSERT RATE	TAX DUE	
			1. GROSS AMOUNT OF TAX		
ADD PENALTY OF 5% FOR FIRST MONTH OR FRACTION THEREOF AND 1% FOR EACH SUCCEEDING MONTH OR FRACTION THEREOF OF DELINQUENCY			2. LESS EXEMPTION \$ 10.00 PER QUARTER		
			3. TOTAL TAX DUE (LINE 1 LESS LINE 2)		
			4. LESS B&O TAX CREDIT (ATTACH FORM BOTCR)		
			5. PENALTY		
			6. AMOUNT ENCLOSED		
CLASS CODES AND RATES					
CLASS CODE	BUSINESS CLASSIFICATIONS	RATE PER \$100	CLASS CODE	BUSINESS CLASSIFICATIONS	RATE PER \$100
110	COAL	1.00	119	ELECTRIC POWER COMPANIES (SALES & DEMAND CHARGES) DOMESTIC PURPOSES & COMMERCIAL LIGHTING	4.00
111	QUARRIED OR MINED OIL, BLAST FURNACE SLAG	3.00	120	WATER COMPANIES	4.00
112	NATURAL GAS	6.00	121	ELECTRIC POWER COMPANIES (ALL OTHER SALES & DEMAND CHARGES) NATURAL GAS	3.00
113	LIMESTONE OR SANDSTONE QUARRIED OR MINED OR TIMBER	1.50	122	ALL OTHER PUBLIC UTILITIES	2.00
114	OTHER NATURAL RESOURCES	2.00	123	CONTRACTING	2.00
115	MANUFACTURING	0.25	125	AMUSEMENT	0.35
116	RETAILERS	0.40	126	SERVICE	1.00
117	WHOLESALEERS	0.15	127	RENTS & ROYALTIES	1.00
118	SAVINGS & LOAN COMPANIES	1.00	128	BANKING	1.00
Date			Signature		

FIRST READING
10-11-16

SECOND READING
10-25-16

**ORDINANCE ADOPTING "BRUNCH BILL"
AUTHORIZING SALE OF BEER, WINE, AND
ALCOHOLIC LIQUOR STARTING AT 10:00 A.M.
ON SUNDAYS**

WHEREAS, the West Virginia Code currently prohibits restaurants and bars from serving beer, wine and alcoholic liquor prior to 1:00 p.m. on Sundays; and

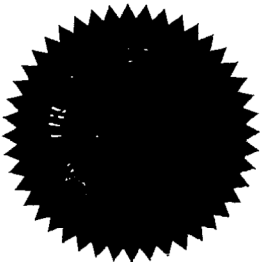
WHEREAS, it is the desire of the administration of the City of Beckley to provide every opportunity for businesses to be successful within the City; and

WHEREAS, the West Virginia Legislature in its regular session of 2016 adopted legislation that permits, upon following certain procedures and legal requirements, licensed restaurants and bars to sell beer, wine or alcoholic liquor starting at 10:00 a.m. on Sundays, and

WHEREAS, the West Virginia Home Rule Board on October 3, 2016 approved the City of Beckley's request to amend its original Home Rule Plan to permit the City to adopt an Ordinance authorizing the sale of beer, wine and alcoholic liquor by restaurants and bars starting on Sundays at 10:00 a.m.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF BECKLEY, WEST VIRGINIA, that restaurants, private clubs, Class A retailers, wineries, and wine serving entities may sell alcoholic liquors, wine, and beer (also referred to as non-intoxicating beer) as their licenses allow, and distilleries and mini-distilleries may offer complimentary samples of alcohol beginning at 10:00 a.m. on Sundays for on-premises consumption only as authorized by the West Virginia Legislature during its 2016 session. It is the intent of this Ordinance to fully incorporate into this Ordinance all rights and powers contained in the "Brunch Bill" as set forth by the West Virginia Legislature.

This Ordinance will become effective upon passage.



THE CITY OF BECKLEY, WEST VIRGINIA
a Municipal Corporation

By: Robert R. Rappold
Robert R. Rappold, Mayor

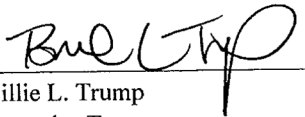
Attest:

Billie L. Trump
Billie L. Trump, Recorder-Treasurer

CERTIFICATION

The undersigned Recorder-Treasurer of the City of Beckley, West Virginia, does hereby certify that the attached is a true, accurate and sealed copy of the Ordinance enacted by the Common Council of the City of Beckley, West Virginia, on October 25, 2016, authorizing the adoption of the "Brunch Bill" permitting any private club licensee or private wine, bed and breakfast, or restaurant to serve beer, wine, and alcoholic liquors starting at 10:00 a.m. on Sundays.

Given under my hand this 25th day of October, 2016.



Billie L. Trump
Recorder-Treasurer

ARTICLE II. - BUSINESS AND OCCUPATION TAX^[2]

Footnotes:

--- (2) ---

State Law reference— Business and occupation tax, W. Va. Code, Ch. 11, Art. 13; authority of city to impose business and occupation or privilege tax, § 8-13-5.

Sec. 13-200. - Definitions.

For the purposes of this article, the following terms shall have the meanings respectively ascribed to them by this section:

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Business: All activities engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. "Business" shall not include a casual sale by a person who is not engaged in the business of selling the type of property involved in such casual sale. "Business" shall include the production of natural resources or manufactured products which are used or consumed by the producer or manufacturer and shall include the activities of a banking business or financial organization.

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Gross income: The gross receipts of the taxpayer, other than a banking or financial business, received as compensation for personal services and the gross receipts of the taxpayer derived from trade, business, commerce or sales and the value proceeding or accruing from the sale of tangible property (real or personal), or service, or both, and all receipts by reason of the investment of the capital of the business engaged in, including rentals, royalties, fees, reimbursed costs or expenses or other emoluments however designated and including all interest, carrying charges, fees or other like income, however denominated, derived by the taxpayer from repetitive carrying of accounts, in the regular course and conduct of such taxpayer's business, and extension of credit in connection with the sale of any tangible personal property or service, and without any deductions on account of the cost of property sold, the cost of materials used, labor costs, taxes, royalties paid in cash or in kind or otherwise, interest or discount paid or any other expense whatsoever. "Gross income" of a banking or financial business is specified in section 13-217. "Gross income" shall not be construed to include:

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- (3) The amount allowed as "trade-in value" for any article accepted as part payment for any article sold;
- (4) Excise taxes imposed by this state; or
- (5) Money or other property received or held by a professional person for the sole use and benefit of a client of another person or money received by the taxpayer on behalf of a bank or other financial institution for the payment of a debt of another.

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Sale, sales or selling: Any transfer of the ownership of, or title to, property, whether for money or in exchange for other property.

Selling at wholesale or wholesale sales: "Selling at wholesale" or "wholesale sales" shall mean and include:

- (1) Sales of any tangible personal property for the purpose of resale in the form of tangible personal property;
- (2) Sales of machinery, supplies or materials which are to be directly consumed or used by the purchaser in the conduct of any business or activity which is subject to the tax imposed by this article; and
- (3) Sales of any tangible personal property to the United States of America, its agencies and instrumentalities or to the state, its institutions or political subdivisions.

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- (1) Persons engaged in manufacturing, compounding or preparing for sale, profit, or commercial use, articles, substances or commodities which are owned by another or others;
- (2) Persons engaged as independent contractors in producing natural resource products which are owned by another or others, as personal property, immediately after the same are served, extracted, reduced to possession and produced;
- (3) The repetitive carrying of accounts, in the regular course and conduct of business, and extension of credit in connection with the sale of any tangible personal property or service, except as to persons taxed pursuant to the provisions of section 13-217.

Taxpayer: Any person liable for any tax under the provisions of this article.

Tax year or taxable year: The calendar year, or the taxpayer's fiscal year when permission is obtained from the recorder-treasurer to use such fiscal year as the tax period in lieu of the calendar year.

(Code 1971, § 23-1)

State Law reference— Similar provisions, W. Va. Code, § 11-13-1.

Sec. 13-201. - Levied.

There is hereby levied and shall be collected annual privilege taxes against the persons, on account of the business and other activities, and in the amounts to be determined by the application of rates against values or gross income as set forth in sections 13-208 through 13-217.

To the extent not herein set forth in Chapter 13 of the Beckley City Code, Chapter 8, Article 13, section 5 of the West Virginia Code, 1931, as amended, is hereby incorporated into this Code as if set forth in its entirety. Any provisions in the Beckley City Code contrary to the provisions set forth in Chapter 8, Article 13, section 5 of the West Virginia Code, shall be resolved in favor of the West Virginia Code.



CITY OF
BECKLEY
WEST VIRGINIA

Municipal License

Name: _____

Trade Name: _____

Physical Address of business: _____

City: _____ State: _____ Zip Code + 4: _____

Contact Name: _____

Contact Phone Number: _____ Contact Fax Number: _____

Mailing Address: _____

City: _____ State: _____ Zip Code + 4: _____

Federal Employer ID: _____ Email: _____

WV or Consumers Sales Tax Number: _____

Date business began in Beckley: _____

Form of Business: Individual Corporation Partnership

Local Phone Number: _____

Date of WV Incorporation if applicable: _____

Did you purchase your business: Yes No

If yes, who is the previous owner? _____

Previous owner address: _____

Previous owner's phone #: _____

Description of your business: _____

Do you sell cigarettes or other tobacco products: Yes No

Do you sell soft drinks: Yes No

Do you sell intoxicating beer: Yes No If yes, do you sell for consumption on premises? Yes No

West Virginia ABCC license #: _____

Type of Club License: Fraternal or Veteran Other Membership **WV Club license #** _____

Do you own or operate any coin operated devices: Yes No

Does your place of business contain any coin-operated devices that are not owned by you: Yes No

If yes, whom are said devices owned by: _____

Address: _____

Signature _____ Title _____ Date _____

01	Club Fraternal (A)		\$375.00
02	Club Fraternal (Less than 1000 Membership)		\$500.00
03	Club Other (1000 or more Membership)		\$1,250.00
04	Solicitor		\$5.00
05	General Store		\$15.00
06	Specialty Store		\$5.00
07	Pawnbroker		\$100.00
08	First Bowling Alley		\$25.00
09	Each Additional Alley	No.	\$15.00
10	First Billiard or Pool Table		\$25.00
11	Each Additional Table	No.	\$15.00
12	Beer - Retail		\$100.00
13	Beer - Wholesale		\$250.00
14	Collection Agency		\$100.00
15	Employment Agency		\$200.00
16	Itinerant Vendor		\$500.00
18	Theaters and Public Shows		\$125.00
19	Fire Safety Sales or Services		\$10.00
20	If purchased with General or Special Store Licenses		\$1.00
21	Hawker or Peddler on Foot		\$10.00
22	Vehicle(s) not exceeding 1/2 ton	No.	\$15.00
23	Vehicle(s) not exceeding 1 ton	No.	\$50.00
24	Vehicle(s) not exceeding 2 ton	No.	\$100.00
25	Vehicle(s) more than 2 ton	No.	
26	Plus \$ 100 for each additional ton or fraction thereof excess of 2 tons (each vehicle)		
27	Garbage Service (each vehicle)	No.	\$15.00
29	Vending Devices less than 20 (ONE CENT)	No.	\$2.00
30	(FIVE CENT)	No.	\$5.00
31	(TEN CENT)	No.	\$10.00
32	(OVER TEN CENT)	No.	\$12.00
33	Vending Devices 20 or more (ONE CENT)	No.	\$50.00
34	(FIVE CENT)	No.	\$100.00
35	(TEN CENT)	No.	\$150.00
36	(OVER TEN CENT)	No.	\$250.00
37	Amusement or Music Devices (OVER TEN CENT)	No.	\$300.00
38	Vending machines owned & operated by proprietor and licensed with a General Store License	Each	\$0.50
39	Devices which wash, dry, clean or dry clean 10 or more in one location		\$30.00
	Less than 10 (But not less than \$15.00)	No.	\$3.00
40	Retail Wine		\$150.00
41	Retail Liquor - Class A		\$1,000.00
42	Retail Liquor - Class B		\$250.00
43	Other		

Total:

IMPORTANT NOTICE: Your license will expire June 30. Failure to secure new license on or before July 31, or the operation of a business prior to applying for a license, will cause a penalty of 10% of the annual fee to be added for each month or fractional part delinquent.

Dear Valued Taxpayer:

In an effort to help keep you current with your B&O Tax, I am sending this letter to you as an informational tool and as a reminder. I have listed a few of the more important City Codified Ordinances that pertain to the remittance of Business & Occupation Tax. Please remember that even if you have nothing to remit, you still need to return the B&O quarterly tax form. **In addition, only one exemption (\$10.00) is allowed for each quarter. If you pay an annual tax, only one exemption (\$10.00) is allowed.**

Sec. 13-1. - Definitions.

For the purposes of this article, the words “fee” and “tax” shall be construed as interchangeable and shall mean the charge fixed by the council for the purpose to which such fee or tax relates. Other terms used in this chapter shall have such definitions as are attributable by the West Virginia State Tax Department and the West Virginia State Code.

Sec. 13-220. – Computation and payment of tax.

The taxes levied by this article shall be due and payable in quarterly installments on or before the expiration of one (1) month from the end of the quarter in which they accrue. The taxpayer shall, within one (1) month from the expiration of each quarter, make a calculation of the tax for which such taxpayer is liable for such quarter, sign, and mail it together with a remittance, in the form required by Section 13.230, of the amount of the tax to the office of the Recorder-Treasurer. In calculating the amount of the tax due for each quarter, the taxpayer may deduct one-fourth (1/4) of the total exemption allowed for the year. (Example: \$40 divided by 4 = \$10 exemption quarterly)

Sec. 13-223. – Assessment of tax when insufficiently returned.

If the Recorder-Treasurer believes that the tax imposed by this article is insufficiently returned to a taxpayer, either because the taxpayer has failed properly to remit the tax or has failed to make a return, or has made a return which is incomplete, deficient or otherwise erroneous, the Recorder-Treasurer may proceed to investigate and determine or estimate the tax liability of the taxpayer and make an assessment therefore.

Sec. 13-231. Tax constitutes debt; tax lien; recording lien.

A Tax due and unpaid under this article shall be a debt due the City. It shall be a personal obligation of the taxpayer and shall be a lien upon the property of the taxpayer; provided, that such lien shall be subject to the restrictions and conditions embodied in the Code of West Virginia, Chapter 11, Article 10.