



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 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.
- ❖ **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 for new businesses located within the City limits of Beckley. 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 a form is not received. 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.
- ❖ **Registration and Municipal License:** This one-page application for registration and 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 received with the remittance of fee(s), your application will be reviewed, and a license will be mailed to you.

The last page is an informational tool about the B&O tax.

Listed below are the required copies to accompany your application:

- **State of West Virginia Business License**
- **State of West Virginia ABCA License (if applicable)**
- **Lease/Rental Agreement (required for tax credit)**
- **State of West Virginia State Sales Tax Number**

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. Office hours are Monday through Friday 8:30 to 4:30, except holidays.

Sincerely,

Heather Richmond

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

ARTICLE II. BUSINESS AND OCCUPATION TAX

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 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 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 employer'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(s)—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.

(Code 1971, § 23-2; Ord. of 5-27-87)

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.



CITY OF
BECKLEY
WEST VIRGINIA

**APPLICATION FOR BUSINESS AND OCCUPATION
TAX CREDIT**
Office of Recorder-Treasurer
PO Box 2514
Beckley, WV 25802-2514

INSTRUCTIONS:

Please fill in all information requested below in items #1 through #7. If a question does not apply to you, enter "Not Applicable" in the space provided. If space provided is not enough, please attach supporting schedules with additional explanations.

1. Business Name: _____

2. Mailing Address: _____

3. Actual physical location of business if different from mailing address:

Check One Of The Following:

New Business _____

Expanding Business _____

New, Newly Remodeled Or Renovated Multi-Unit _____

Housing Or Commercial Building _____

Date you began business or date business expansion began: _____

4. Describe your business activity or activities: _____

5. If an expanding business, explain the nature of the expansion to include a physical description of any real or personal property purchased or leased for use in the expansion.

6. If your new or expanding business involves a lease of real or personal property, please attach a copy of lease to this application.

7. Name and phone number of person to contact regarding this application:

Signature

Title

Date



CITY OF
BECKLEY
WEST VIRGINIA

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 feel your business may qualify for a tax credit, please complete the enclosed application and forward to the Recorder-Treasurer, PO Box 2514, Beckley, West Virginia, 25802-2514.

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
 PO Box 2514
 Beckley, WV 25802-2514

Phone: 304-256-1768
 or: 304-256-1758

Business and Occupation Tax Instruction Sheet

PLEASE NOTE THAT ALL BUSINESSES, INDIVIDUALS OR CONTRACTORS WHO USUALLY HAVE TAXABLE ACTIVITY WITHIN THE CITY OF BECKLEY, BUT DO NOT HAVE ANY REPORTABLE ACTIVITY DURING THIS PERIOD MUST WRITE, "NO BUSINESS CONDUCTED" ON THEIR RETURN, SIGN IT, AND RETURN WITHIN THE DUE DATE. THE DUE DATE IS THE LAST DAY OF THE MONTH FOLLOWING THE QUARTER. (APRIL 30, JULY 31, OCTOBER 31, JANUARY 31.)

Returns may be filed and paid online at municipalonlinepayments.com/beckleywv. Returns can also be mailed to above address or delivered to 409 S. Kanawha Street, Beckley, WV (Monday – Friday 8:30am -4:30 pm).

Please make remittance payments to: City of Beckley

WHAT IS GROSS INCOME?

Gross income means all income received, from business activities within the city, as pursuant to West Virginia State Code § 11-13-1.

Date Business Closed

If business is sold, furnish name and address of new owner:

Payments		
Cash	Check #	Credit Card
Credit Card Payments (Circle One): Discover MasterCard Visa		
CARD NUMBER:		EXP DATE
SIGNATURE		CVV CODE
		BILLING ZIPCODE
<i>Make checks payable to City of Beckley</i>		AMOUNT PAID \$



City of Beckley Quarterly Business and Occupation Tax Return

Year Ending: _____

Amended

Final

Account Number: _____

Business Name: _____

Quarter Ending: Mar 31 June 30 Sep 30 Dec 31

Class Code	Business Classification	Taxable Amount	Rate per \$100	Tax Due
110	Coal		\$1.00	
111	Sand, Gravel or Mineral not quarried or mined, Oil, Blast Furnace Slag		\$3.00	
112	Natural Gas		\$6.00	
113	Limestone or Sandstone quarried or mined or Timber		\$1.50	
114	Other Natural Resources		\$2.00	
115	Manufacturing		\$0.25	
116	Retailers		\$0.40	
117	Wholesalers		\$0.15	
118	Savings & Loan Companies		\$1.00	
119	Electric Power Companies (Sales & Demand Charges) Domestic Purposes & Commercial Lighting		\$4.00	
120	Water Companies		\$4.00	
121	Electric Power Companies (All Other Sales & Demand Charges) Natural Gas Companies, Toll Bridges		\$3.00	
122	All Other Public Utilities		\$2.00	
123	Contracting		\$2.00	
125	Amusement		\$0.35	
126	Service		\$1.00	
127	Rents and Royalties		\$1.00	
128	Banking		\$1.00	

<p><i>*Add Penalty of 5% for first month or fraction thereof, and 1% for each succeeding month or fraction thereof of delinquency.</i></p> <p>Mail to: City of Beckley PO Box 2514 Beckley, WV 25802-2514</p>	Gross Amount of Tax	
	Less Exemption \$10/quarter	-10.00
	Less B&O Tax Credit (Attach Approval Letter)	
	Total Tax Due	
	Penalty *	
	Previous Balance (Credit) Due	
	Total Amount Enclosed	

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.

X

Taxpayer Signature

Date

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

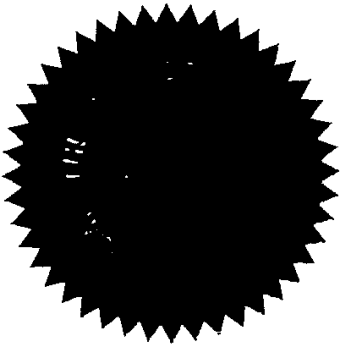
WHEREAS, it is the desire of the administration of the City of Beckley to provide every opportunity for businesses to be successful within the City; and

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:

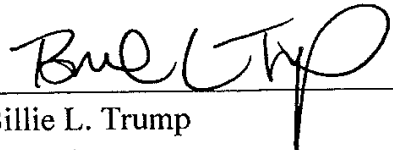
Billie L. Trump

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 I. IN GENERAL

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 Code.

(Code 1971, § 11-1; Ord. of 6-28-22)

Sec. 13-2. Tax administration and procedures.

The administration and procedures provisions of the West Virginia State Tax Department are hereby adopted by reference by the city, and shall henceforth apply to taxation by the city except as otherwise provided in this Code.

Sec. 13-3. Obtaining license and payment of tax required; compliance with chapter.

Except as may be provided otherwise in this Code or other ordinance or by state law, no person shall engage in any business, profession, occupation, trade or activity, hereinafter referred to as "business", within the city for which a license is prescribed by this article without having obtained a license to do so and without having paid the prescribed tax or fee with respect thereto; and it shall be the duty of every person who engages in any business, as hereinabove referred to, within the city to maintain in a current status such license and tax payments with respect thereto, and to comply with all requirements of this article relating to the business for which the license is required.

(a) Any person engaging in business within the City of Beckley shall pay an annual municipal license tax of fifteen dollars (\$15.00); provided that, where a separate business license fee has been established for a particular type of municipal business license by the West Virginia Code or this Code, that tax or fee shall apply in lieu of the general municipal business license tax.

(b) A separate business license is required for each fixed business location.

(Code 1971, § 11-2; Ord. of 6-28-22)

Sec. 13-4. Applications for licenses.

(a) Each person shall apply for and obtain a business license prior to engaging in any business activity within the city.

(b) The application for a license shall be made on the form which shall be prescribed and furnished by the recorder-treasurer and shall set forth the name and address of the applicant, the name and location of such store, and such other facts as the recorder-treasurer may require. If the applicant desires to operate more than one such store, such applicant shall make separate application for each such store.

(c) The business license will only be issued upon satisfaction of the following conditions:

(1) Payment of the prescribed business license fee together with payment of all outstanding fees or taxes owed to the city by the applicant and any related entity

(2) Proof that the applicant has all licenses and permits necessary to conduct business, including, without limitation, a valid business registration certificate issued by the Tax Commissioner of the State of West Virginia.

(Code 1971, § 11-3; Ord. of 6-28-22)

Sec. 13-5. Examination; correction; issuance; refusal to issue.

(a) As soon as practicable after the receipt of any municipal license application, the recorder-treasurer shall carefully examine such application to ascertain whether it is in proper form and contains the necessary and requisite information. If, upon examination, the recorder-treasurer shall find that any such application is not in proper form and does not contain the necessary and requisite information, the recorder-treasurer shall return such application for correction. If an application is found to be satisfactory and if the filing fee and license tax, as prescribed in this article, shall have been paid, the recorder-treasurer shall issue to the applicant a license for each store for which an application for license shall have been made.

(b) The recorder-treasurer shall have the power to issue a license subject to the exceptions set forth in this chapter, or may submit any application for a city license to the council in such officer's discretion.

(c) The recorder-treasurer shall refuse to issue a license whenever such officer has reason to believe that the applicant is ineligible for a state license for the same purpose, and may, in such officer's discretion, refuse to issue such a license until such time as the applicant has obtained such state license and shown it to such officer.

(d) In case the recorder-treasurer fails or refuses to issue such license, the application therefor may then be made to the council, and no such license shall be granted except by the vote of two-thirds ($\frac{2}{3}$) of all the members elected to the council. When granted by the council, such license shall be issued by the recorder-treasurer.

(Code 1971, § 11-4; Ord. of 6-28-22)

Sec. 13-6. Denial by council after hearing.

When any license is applied for under the provisions of this article and it shall appear to the council that the applicant has theretofore held such a license from the city and has violated the provisions of section 13-10, or has permitted the doing of any act therein forbidden upon the premises covered by such license, or that such applicant is a person of immoral character and unfit to hold such license or that such license is thought to be exercised in an improper place, the council may in its discretion refuse such license. Before refusing any license, notice shall be given the applicant and the right to be heard thereon as provided in section 13-12.

(Code 1971, § 11-5)

Sec. 13-7. Council may prohibit issuance.

Nothing contained in this article shall deprive the council of authority to prohibit by resolution the issuance of a license in any particular case in which it shall appear to the council to be proper to refuse to issue such license.

(Code 1971, § 11-6)

Sec. 13-8. Duration; license year.

The term for all annual licenses issued under the provisions of this article shall begin on the first day of July of each year and shall end on the thirtieth day of the following June. Every license issued under this article, except where otherwise specifically provided, shall expire on the thirtieth day of June next following its issuance.

(Code 1971, § 11-7)

Sec. 13-9. Computation of fee for less than one year.

The license period for any license issued under section 13-3 shall begin on the first day of July of each year, and end on the thirtieth day of June of the following year, and if the initial license is granted for less than a year, the fee shall be the full fee amount.

(Code 1971, § 11-8; Ord. of 6-28-22)

Sec. 13-10. Licensees not to permit violation of penal laws upon licensed premises.

No person holding a license issued under the provisions of this article shall permit the violation of any penal law of the state or city by any person upon the licensed premises.

(Code 1971, § 11-9)

Sec. 13-11. Revocation of license—Upon conviction of licensee.

When any licensee is convicted of a violation of any provision of section 13-10 in addition to all other punishments imposed, such licensee shall forfeit the license.

(Code 1971, § 11-10)

Sec. 13-12. Same—By council or mayor; grounds; hearing and procedure; appeals from actions of mayor.

The council shall have power to cancel or revoke any license granted under this article on complaint of any official, citizen or resident of the city, for a violation of section 13-10. When any such complaint is made, notice shall be given the holder of such license, signed by the mayor or recorder-treasurer, specifying with reasonable certainty the charges made against the licensee, and naming a time and place at which the licensee may be present and make defense against the charges. At such time the evidence produced both to sustain and to disprove such charges shall be heard by the council, and the licensee shall be permitted to make defense either in person or by counsel. The council shall thereupon take such action in the premises as it may deem proper by a majority vote of the members present and voting at any lawful meeting. It shall not be necessary to show upon such hearing that the violation of the law charged against such licensee was committed with the licensee's personal knowledge, or that the licensee knowingly permitted the violation. The mayor shall have the power to revoke any such license after notice and hearing aforesaid, but with the right of appeal from the mayor's decision to the council, and a full hearing therein as above provided.

(Code 1971, § 11-11)

Sec. 13-13. Posting and display of license certificates.

Every person to whom a license certificate is issued under the provisions of this article shall keep such certificate posted in a conspicuous position in the place where the privileges of such license are exercised, except as otherwise specifically provided for in this chapter. Such license certificate shall be produced for inspection whenever required by the recorder-treasurer or by any duly authorized inspecting officer or police officer of the city.

(Code 1971, § 11-12)

Sec. 13-14. License a nonassignable, personal privilege.

Every license issued under the provisions of this article shall confer only a personal privilege to transact the business which may be the subject of the license; and no license shall be exercised except by the licensee designated therein and no license shall be assignable.

(Code 1971, § 11-13)

Sec. 13-15. Powers and responsibilities of recorder-treasurer.

The recorder-treasurer is responsible for the collection of all taxes due the city and in the determination of the correctness of any tax returns or assessments of taxes due the city, and the recorder-treasurer or his designee shall have the power to examine any books, papers, documents, records, memoranda, inventories, or equipment bearing upon matters required to be included in the tax return, and require that said books, papers, documents, records, memoranda, inventories, or equipment bearing upon matters required to be included in the tax return be produced for review, and may make test checks of tax yields.

(Ord. of 9-12-89)

Sec. 13-16. License renewal; cessation of business.

All business licenses shall be issued so to expire on the thirtieth day of June next following the date of issuance. On or before the first day of July each year, every person having a license shall apply to the recorder-treasurer for a renewal for the license year next ensuing, unless such person has ceased to operate such store or does not propose to continue operation of the store during the license year next ensuing, in which event such person shall notify the recorder-treasurer that such person has ceased operation of the store or that such person proposes to cease operation of the store prior to the date for renewal of such license. All applications for renewal shall be made on the forms prescribed by the recorder-treasurer. Payment should be made on or before the first day of July each year with the renewal application.

(Ord. of 6-28-22)

Sec. 13-17. License amendable upon change of location.

Licenses issued under the provisions of this article may be altered so as to permit removal of the store to another location. In order to be effective at the new location, however, the certificate of license must show upon its face an endorsement of the change by the recorder-treasurer.

(Ord. of 6-28-22)

Sec. 13-18. Surcharge on overdue tax.

Any person who establishes, operates or maintains business without obtaining a license therefor or continues to operate such store after the termination of a license therefor shall, in addition to paying the license tax, be subject to a penalty of ten (10) per cent of such license tax for each month or part thereof during which such person is in default. This penalty shall be assessed and collected in the same manner as the license tax.

(Ord. of 6-28-22)

Sec. 13-19. Collection of tax by court action.

The recorder-treasurer may collect any license tax and penalty unpaid under the provisions of this article by action in debt, motion for judgment or other appropriate proceeding, including suit in the court of any magistrate.

(Ord. of 6-28-22)

Secs. 13-20—13-199. Reserved.



CITY OF
BECKLEY
WEST VIRGINIA

Registration and Municipal License

Name: _____

Mailing Address: _____

Physical Address of business: _____

Contact Name: _____

Phone Number: _____ Fax Number: _____

Email: _____

Federal Employer ID: _____ State Sales Tax ID: _____

Date business began in Beckley: _____

Form of Business: Individual Corporation Partnership LLC/PLLC

Description of your business: _____

Do you sell at? Manufacturing Wholesale Utility Rental Contracting
 Retail Service Amusement Banking

Municipal License Fee: \$ 15.00

Additional Fees

WV Club license # _____

License Type: Fraternal/ Veteran \$ 325.00
 1-999 Members \$ 500.00
 1,000 or more Members \$ 1,250.00

West Virginia ABCC license #: _____

Beer: On Premise/Retail (\$ 100.00) Distributor (\$ 250.00) Brewery (\$ 500.00)
Wine: On Premise/Retail (\$ 150.00) Distributor (\$ 250.00)
Liquor: Class A (\$ 1,000.00) Class B (\$ 1,000.00)

Total Fees: \$ _____

Must provide copy of State of West Virginia Business License

Signature _____ Title _____ Date _____

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.