

MUNICIPAL SALES AND USE TAX CHECKLIST

Name of Municipality:

Mailing address:

Name of contact and contact information

Name:

Mailing address:

Telephone number:

Email address:

Municipal Sales and Use Tax Ordinance

1. Was a draft of the sales and use tax ordinance submitted to the Tax Commissioner for review prior to first reading?

Yes _____ No _____

If the Department requested changes, were the changes made?

Yes _____ No _____

If no, please explain:

2. Date the governing body read the proposed sales and use tax ordinance a first time.

3. Date of the public hearing prior to second reading required by W. Va. Code § 8-11-4(a)(2).

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4. Did the governing body adopt any amendments to the municipal sales and use tax ordinance.

Yes _____ No _____

If yes, please briefly describe the amendments.

5. Date the municipal sales and use tax ordinance was adopted.

6. What is the effective date of the municipal sales and use tax ordinance?

7. What is the internal effective date for imposition and collection of the municipal sales and use tax?

8. Please provide a certified copy of the municipal sales and use tax ordinance adopted by the governing body of the municipality.

9. If the municipality imposes a business and occupation tax (B&O tax):

a. *Non-Home Rule Municipalities.* --Was the business and occupation tax eliminated as required by W. Va. Code § 8-13C-4(b) before the municipal sales and use tax ordinance was adopted?

Yes _____ No _____

b. *Home Rule Municipalities.* -- Was the municipal B & O tax been reduced as described in the municipal home rule plan, or plan amendment, approved by the Municipal Home Rule Board?

Yes _____ No _____

10. If 9, above, is answered yes, please provide a certified copy of the ordinance adopted by the governing body amending the B & O tax.

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11. Has a map of the corporate boundaries of the municipality been provided to the State Tax Department?

Yes _____ No _____

12. Has the municipality furnished the State Tax Department with the municipality's database in an Excel file.

Yes _____ No _____

13. Has the municipality furnished the State Tax Department with the name of the municipal employee, and his or her contact information, to contact regarding municipal sales and use taxes.

Yes _____ No _____

