

AN ORDINANCE AMENDING, MODIFYING AND REENACTING ARTICLES 745.01, 745.17, AND 745.30 OF THE BUSINESS AND OCCUPATION TAX CODE OF THE CODIFIED ORDINANCES OF THE TOWN OF STAR CITY FOR PURPOSES OF:

- 1) CORRECTING A TYPOGRAPHICAL ERROR IN ARTICLE 745.01;**
- 2) PROVIDING ADDITIONAL INFORMATION REGARDING ADMINISTRATION UNDER ARTICLE 745.17; AND**
- 3) DELETING CERTAIN MONETARY EXEMPTIONS UNDER ARTICLE 745.30.**

BE IT ORDAINED BY THE COMMON COUNCIL OF THE TOWN OF STAR CITY, MONONGALIA COUNTY, WEST VIRGINIA, THAT ARTICLES 745.01, 745.17, AND 745.30 OF THE BUSINESS AND OCCUPATION CODE OF THE CODIFIED ORDINANCES OF THE TOWN OF STAR CITY BE AMENDED, MODIFIED AND REENACTED AS FOLLOWS:

745.01 AUTHORITY TO LEVY.

(a) The Town of Star City, pursuant to the provisions of Chapter 8, Article 13, Section 5 of the West Virginia Code of 1931, as amended, and in accordance with the plenary power granted by the Legislature of the State of West Virginia in such Code provision, hereby adopts a municipal business and occupation or privilege tax for the use of the Town of Star City and re-enacts such existing tax not inconsistent herewith on every business activity or occupation engaged in or carried on within the Municipal corporate limits of the Town of Star City for which the State of West Virginia imposed its annual business and occupation or privilege tax under Chapter 11, Article 13, [Sec. 11-13-1 et seq.] of the West Virginia Code prior to July 1, 1987.

(b) This tax and re-enactment thereof shall be operative as of the first day of the current fiscal year and each year thereafter unless further annulled.

745.17 ADMINISTRATION.

The administration of this article is vested in and shall be exercised by the Town Recorder, who shall prescribe forms and reasonable rules or procedures in conformity with this article for the making of returns, and for the ascertainment, assessment and collection of the taxes imposed hereunder the Town Recorder may require any person, by notice served upon such person, to make such returns and keep such records as the Town Recorder may deem sufficient to show whether or not such person is liable under this article for such tax.

The Town Recorder, if she/he deems it necessary, based upon past experience with a taxpayer, based on the past practices of a taxpayer, based on the financial condition of the taxpayer, or based on the size of the contract, in order to insure payment

of the taxes levied hereunder, may require a deposit to be paid by the taxpayer prior to when the taxes accrue and are otherwise payable. The amount of the deposit shall be determined and/or based upon the taxpayer's projected gross income or gross proceeds of sale for the applicable tax period. This deposit shall be paid to the Town, at a date and time, and in a manner determined by the Town Recorder.

For the purpose of ascertaining the correctness of a tax return or an assessment for the purpose of making an estimate of any taxpayer's liability for the tax administered under this article, the Town Recorder shall have the power to examine or cause to be examined, by any agent or representative designated by the Town Recorder, any books, papers, records, memoranda or other documents bearing upon the matters required to be included in the return and may require the attendance of the person rendering the return or the attendance of any other person having knowledge of the matters contained therein. In connection therewith, the Town Recorder may take testimony and shall have the power to administer an oath to such person.

The Town Recorder has the power to issue subpoenas and subpoenas duces tecum to compel the attendance of witnesses and production of documents for the purpose of ascertaining the correctness of a tax return or for performing an assessment or for any hearing held by the Town Recorder. In case of the failure or refusal of a witness to appear and testify or to produce evidence, the Town Recorder may invoke the aid of the Monongalia County Circuit Court. Upon proper showing, the Town Recorder may apply for an order requiring the witness to appear and give testimony and produce evidence concerning the matter in question.

745.30 EXEMPTIONS.

The provisions of this article shall not apply to:

(1) Insurance companies which pay the State a tax upon premiums; provided, however, that such exemption shall not extend to that part of the gross income of insurance companies which is received for the use of real property, other than property in which any such company maintains its office or offices, in the State, whether such income is in the form of rentals or royalties;

(2) Nonprofit cemetery companies organized and operated for the exclusive benefit of their members;

(3) Fraternal societies, organizations and associations organized and operated for the exclusive benefit of other members and not for profit: provided, however, that the exemption shall not extend to that part of the gross income arising from the sale of alcoholic liquor, food and related services of such fraternal societies, organizations and associations which are licensed as private clubs by the State of West Virginia;

(4) Corporations, associations and societies organized and operated exclusively for religious or charitable purposes; provided, that the Town may impose its business and occupation tax on any activity of a corporation, association or society organized and operated exclusively for religious or charitable purposes only to the extent that the income generated by the activity is subject to taxation under the provisions of section 511 of the Internal Revenue Code of 1986, as amended;

(5) Any credit union organized under the provisions of West Virginia law: provided, that the exemptions of this section shall not apply to corporations or cooperative

associations organized under the provisions of West Virginia Code Article 4, Chapter 19;
and

(6) Gross income derived from advertising service rendered in the business of
radio and television broadcasting.

**The foregoing Ordinances shall become effective immediately on the date
of adoption set forth below.**

1st Reading _____

2nd Reading _____

Adopted _____

Mayor

Recorder