

2020-O-47

AN ORDINANCE OF COUNCIL TEMPORARILY REDUCING THE BUSINESS AND OCCUPATIONS TAX RATE ON THE RETAIL SALES CATEGORY FROM .25% TO .00% BY AMENDING, MODIFYING AND REENACTING SECTION 787.09 OF THE CODIFIED ORDINANCES OF HUNTINGTON, WEST VIRGINIA TO PROVIDE RELIEF TO RESTAURANTS AND RETAIL ESTABLISHMENTS.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF HUNTINGTON, CABELL AND WAYNE COUNTIES, WEST VIRGINIA, that Sec. 787.09 of the Codified Ordinances shall be amended , modified and reenacted to read as follows:

787.09 - THE BUSINESS OF SELLING TANGIBLE PROPERTY; SALES EXEMPT.

Upon every person engaging or continuing within this city in the business of selling any tangible property whatsoever, real or person, including the sale of food in hotels, restaurants, cafeterias, confectioneries, and other public eating houses, except sales of any person engaging or continuing in the business of horticulture, agriculture, or grazing, or selling stocks, bonds or other evidences of indebtedness, there is likewise hereby levied, and shall be collected, a tax equal to one-fourth of one percent (.25%) of the gross income of the business, except that in the case of selling at wholesale, the tax shall be equal to three-twentieths of one percent of the gross income of the business. Notwithstanding anything contained in this section, for the period of January 1, 2021 to March 31, 2021, the rate for the business of selling any tangible property whatsoever, real or person, including the sale of food in hotels, restaurants, cafeterias, confectioneries, and other public eating houses, except sales of any person engaging or continuing in the business of horticulture, agriculture, or grazing, or selling stocks, bonds or other evidences of indebtedness shall be reduced from one-fourth of one percent (.25%) to zero percent (0%). On April 1, 2021, the rate on such business shall return to the prior existing rate. This rate reduction does not affect any other category of business.

SPONSORED BY COUNCILMAN BOB BAILEY

APPROVED AS TO FORM BY SD

FIRST READING 1/25/2021 - ORDERED ADVERTISED

SECOND READING 2/8/2021 - ADOPTED (11 yeas, 0 nay)

DATE February 8, 2021

Barbara Miller
BARBARA MILLER, CITY CLERK

DATE Feb. 8, 2021

Steve Williams
STEVE WILLIAMS, MAYOR

☒ APPROVE

DATE 2/9/2021

VETO