

APPENDIX A  
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).

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. Did your municipality impose a business and occupation tax (B&O tax): Yes: No:
- 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 reduced as described in the municipal home rule plan, or plan amendment, approved by the Municipal Home Rule Board?  
Yes: No:
9. Has a map of the corporate boundaries of the municipality been provided to the State Tax Department? Yes: No:
10. Has the municipality furnished the State Tax Department with the municipality's database in an Excel file. Yes: No:
11. 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:

**\*\*\* Please provide a certified copy of the municipal sales and use tax ordinance adopted by the governing body of the municipality with this form.\*\*\***  
**\*\*\*If 8 above is answered yes, please provide a certified copy of the ordinance adopted by the governing body of the municipality eliminating or reducing the B & O tax with this form.\*\*\***

Name of Person Completing this form:

Date: