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## PART SEVEN — BUSINESS AND TAXATION CODE

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### ARTICLE 721 Intoxicating Liquor

#### 721.01 Tax levied.

##### CROSS REFERENCES

Authority to levy—see WV Code 8-13-7, 60-7-7

Liquor control—see Ord. 521

#### 721.01 Tax levied.

There is hereby imposed a tax of five percent (5%) of the retail purchase price of any and all intoxicating liquors purchased from the Alcohol Beverage Control Commission or from any person licensed to sell wine at retail to the public under the provisions of West Virginia Code Article 60-8. Such tax shall be levied upon the purchaser of the intoxicating liquor or wine, and shall be added to any collected with the retail purchase price of the intoxicating liquor or wine. Such tax shall be received by the municipality from the State Treasury pursuant to the rules and regulations adopted by the Alcohol Beverage Control Commissioner. Provided, however, that such tax shall not be collected on intoxicating liquors sold by or purchased from holders of a license issued under the provisions of West Virginia Code Article 60-7.