

**ARTICLE 753**  
**Intoxicating Liquor**

**753.01 Levy.**

CROSS REFERENCES

Authority to levy - see W.Va. Code 8-13-7; 60-7-7

Liquor control – see GEN. OFF. Art. 521

---

**753.01 LEVY.**

Pursuant to West Virginia Code 8-13-7, last amended, 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 provision of West Virginia Code 60-8, **within the corporate boundaries of the Municipality**. Such tax shall be levied upon the purchaser of such intoxicating liquor or wine, and shall be added to any collected with the retail purchase price of such 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 60-7. Provided further, such tax shall be collected upon all sale of wine to holders of a license issued under the provisions of West Virginia Code 60-7 from a wine distributor licensed pursuant to the provisions of West Virginia Code 60-3.

(Passed 8-23-83.)