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## The 1% Municipal Sales and Use Tax = One Cent Increase on Sales Tax

To download the West Virginia Tax Rate Chart and additional tax information, visit:  
[www.bowlesrice.com/penny.html](http://www.bowlesrice.com/penny.html)

With the recent expansion of Home Rule, on July 1, 2015, thirteen municipalities will have taxing authority to impose a municipal sales and use tax. There will be more municipalities in the future seeking the ability to impose the taxes. Therefore, it is imperative for you as a business owner to understand your obligations to properly collect and remit municipal sales and use tax. Failure to understand how municipal sales and use tax is collected could expose your business to an unexpected tax liability. Contact attorney Floyd "Kin" Sayre to learn more.



[www.bowlesrice.com](http://www.bowlesrice.com)

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