

Ordinance 2004- 01

The Business and Occupation Tax or B. and O. tax is a privilege tax; it is the privilege of doing business in the state of West Virginia. Any business engaged in the object of economic benefit for the business may be assessed the B. and O. Tax.-(WV statutes 11-13-1)

The banking institutions of the town of Bath will be assessed .25 % or 25/100 of one per cent B. and O. tax of the gross income for the taxable year. This tax is effective immediately

Passed for 1st Reading 5-17-04

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