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League of Women Voters of the Huntington Area

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action packed POLITICS

Huntington Area League of Women Voters

Special Mini-Bulletin

JANUARY 10, 1984

\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$ EXCISE TAXES IN WV \$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$

Excise taxes are taxes levied on the manufacture, sale or consumption of a commodity and on privileges which are assessed in the form of licenses or fees. Most states have a number of such taxes. West Virginia Excise Taxes will be discussed at Huntington's January meetings. Taxes included in the discussion will include: The Consumer Sales and Service Tax, the Use Tax, the Cigarette tax, racing fees, insurance taxes, the Property Transfer Tax, liquor profits, beer taxes, the Gasoline Tax, the new Gasoline Sales and Use Tax, the Motor Carrier Road Tax, motor vehicle license and registration fees, the Motor Vehicle Privilege Tax, and the Soft Drink Tax.

Approximately 25% of all state funds are derived from excise taxes. Although the amount of excise tax paid bears little relationship to the taxpayer's ability to pay, this type of tax has wide public acceptability. The popularity of excise taxes is attributed to the fact that the taxes are levied at a flat rate, paid in relatively small amounts on individual purchases, and do not constitute a large annual burden for taxpayers.

As part of our League's discussion of excise taxes, we will develop a consensus evaluation of present excise taxes. The excise tax consensus is part of a multi-year statewide League study project on tax reform. It is the objective of this project to EVALUATE present taxes before reviewing alternatives. Therefore, neither rate revision nor the total amount of revenue contributed by the various taxes will be considered for change at this time.

Persons wishing to learn more about excise taxes may wish to obtain a copy of the newly released LWVW publication West Virginia Excise Taxes. It is available from Linda Rowe (523-4475) at \$3.50 per copy. Copies will be available at the study meetings. There was also an excellent summary of WV Excise Taxes in the October, 1983 issue of the state VOTER.

Briefly, the consensus questions to be considered at the January 17 and 18 meetings are:

1. Evaluate the exemptions to the Consumer Sales and Service Tax and the Use Tax.
2. Should other tobacco products be subjected to a tax similar to the cigarette tax?
3. Should WV continue to operate state stores for the sale of liquor - or become a license state?
4. Should the nonintoxicating Beer Comm. be consolidated with the ABCC?
5. Should the territorial monopolies for beer distributors be maintained?
6. Evaluate the exemptions to the 10½¢ Gasoline Tax.
7. Should WV participate in the International Registration Plan? (refers to transport taxes)
8. Should WV establish a state lottery?
9. List any additional excise tax exemptions that a majority of the members would adopt.

See you on the 17th or 18th.....

Linda Rowe & Montserrat Chambers
Huntington LWV Tax Committee

"WE DO IT ALL FOR YOU"

No special expertise or preparation is required to attend ANY League meeting. Our "Study Meetings" (also known as "Units") always include a well-prepared presentation to enable everyone to participate. Of course, if you want to learn more about a particular subject, publications are always available.

The League is a grassroots organization, so input by individual members is essential. In this tax study, for instance, we need your opinion as a citizen and taxpayer. And if you don't feel like an expert when you walk in, well, you just may when you walk out!

CALENDAR

JANUARY

17, Tuesday 9:15 am

STUDY MEETING: WV Excise Taxes, Beverly Hills Presbyterian Church, Green Oak & Norway Ave. Babysitting Available.

18, Wednesday, 7:30pm

STUDY MEETING: WV Excise Taxes, Home of Betty Barrett, 408 11th Ave. (525-5908).

FEBRUARY

7, Tuesday, 7:30pm

BOARD MEETING: Place TBA

8-9, Wed. & Thurs.

LWVWV DAYS AT THE LEGISLATURE - More Information in upcoming State VOTER. To register, call Linda Rowe, 523-4475.

21, Tuesday, 9:15am

STUDY MEETING: National Security, Beverly Hills Presbyterian Church, Green Oak & Norway Ave. Babysitting Available.

22, Wednesday, 7:30pm

STUDY MEETING: National Security, Place TBA

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W.Va. excise taxes