City of Morgantown
Finance Department
389 Spruce Street
Morgantown, WV 26505
(304) 284-7488

CONTRACTOR REQUIREMENTS

PURSUANT TO MORGANTOWN CITY CODE, THE FOLLOWING REQUIREMENTS PERTAIN TO ALL CONTRACTORS CONDUCTING CONTRACTING ACTIVITIES WITHIN THE CITY LIMITS OF MORGANTOWN:

CONTRACTOR'S LICENSE

768.04 CITY LICENSE ISSUANCE AND FEES

(a) "SUBMIT EVIDENCE THAT THEY HOLD A VALID WEST VIRGINIA STATE CONTRACTOR'S LICENSE AND AN APPLICATION TO THE CITY, ON SUCH FORMS AS THE CITY MAY REQUIRE..."

(b) "NO LICENSE SHALL BE ISSUED OR RENEWED AND NO BUILDING PERMIT SHALL BE GRANTED UNLESS THE CONTRACTORS'S CITY BUSINESS AND OCCUPATION TAXES HAVE BEEN PAID FOR THE PREVIOUS YEAR."

(c) "UPON THE CITY'S APPROVAL OF THE APPLICATION FOR THE CONTRACTOR'S LICENSE, A LICENSE FEE SHALL BE PAID TO THE CITY, WHEREUPON THE LICENSE SHALL BE ISSUED...THE ABOVE FEE SHALL BE PAID EACH YEAR THAT THE CONTRACTOR SEEKS TO CONDUCT BUSINESS WITHIN THE CITY."

BUSINESS & OCCUPATION TAXES

735.21 BUSINESS OF CONTRACTING

- "UPON EVERY PERSON ENGAGING OR CONTINUING WITHIN THIS CITY IN THE BUSINESS OF CONTRACTING, THE TAX SHALL BE EQUAL TO TWO DOLLARS ($2.00) PER ONE HUNDRED ($100.00) OF VALUE OF GROSS INCOME OF THE BUSINESS."

735.01 DEFINITIONS

- (a)(4) ""CONTRACTING" MEANS THE FURNISHING OF WORK, OR BOTH MATERIALS AND WORK, IN THE FULFILLMENT OF A CONTRACT FOR THE CONSTRUCTION, ALTERATION, REPAIR, DECORATION OR IMPROVEMENT OF A NEW OR EXISTING BUILDING OR STRUCTURE, OR ANY PART THEREOF, OR FOR THE ALTERATION, IMPROVEMENT OR DEVELOPEMNT OF REAL PROPERTY."
- (a)(6) ""GROSS INCOME" GENERALLY MEANS THE GROSS RECEIPTS OF THE TAXPAYER... RECEIVED AS COMPENSATION FOR PERSONAL SERVICES AND THE GROSS RECEIPTS OF THE TAXPAYER DERIVED FROM"...CONTRACTING "AND WITH OUT ANY DEDUCTIONS ON ACCOUNT OF ...THE COST OF MATERIALS USED, LABOR COSTS, TAXES, ... OR SUMS PAID TO INDEPENDENT CONTRACTORS, SUBCONTRACTORS ... OR ANY OTHER EXPENSE WHATSOEVER."

735.2903 ADDITIONAL ADMINISTRATIVE PROVISIONS CONCERNING CONTRACTING

- "... FURNISH A LIST OF THE NAMES, ADDRESSES AND AMOUNTS PAID BY THEM TO ANY SUBCONTRACTORS EMPLOYED AND SUPPLIERS OF MATERIALS USED UPON ANY JOB OR TO DO ANY WORK WITHIN THE CITY."
- "...WITHHOLD PAYMENT" (OF SUBCONTRACTORS EMPLOYED AND SUPPLIERS OF MATERIALS USED UPON ANY JOB OR TO DO ANY WORK WITHIN THE CITY) "IN SUFFICIENT AMOUNT TO COVER TAXES ASSESSED BY THIS ARTICLE IN THE FINAL SETTLEMENT OF SUCH CONTRACTS UNTIL THE RECIEPT OF A CERTIFICATE FROM THE DIRECTOR TO THE EFFECT THAT ALL TAXES LEVIED AND ACCRUED UNDER THIS ARTICLE AGAINST THE CONTRACTOR HAVE BEEN PAID."
- "IF ANY PERSON, FIRM, OR CORPORATION FAILS TO WITHHOLD AS PROVIDED HEREIN HE SHALL BE PERSONALLY LIABLE FOR THE PAYMENT OF SUCH TAXES, AND THE SAME SHALL BE RECOVERABLE BY THE DIRECTOR BY APPROPRIATE LEGAL PROCEEDINGS."

**ADDITIONALLY ALL CONTRACTORS MUST SUBMIT WITH EACH B&O RETURN A CONTRACTOR'S WORKSHEET ITEMIZING THE TOTAL GROSS REVENUE BY SPECIFIC JOBS. IF MULTIPLE JOBS ARE COMPLETED FOR A SINGLE ENTITY, EACH JOB SHALL BE LISTED SEPERATELY ON THE WORKSHEET.