

# Treasury - Business & Occupation Tax

Most municipalities in the State of WV, including the City of Bluefield, impose and collect a municipal Business and Occupation Tax. The B&O Tax is on the gross income or revenue of a business. All businesses located within the city limits of Bluefield are subject to the B&O Tax. Businesses located



outside the city limits of Bluefield, but conducting business (including delivery and sales) inside the city limits of Bluefield are also subject to the B&O Tax. B&O Tax code can be found in [Article II, Chapter 38](#) of the Bluefield City Code. WV legislative rules and regulations governing the collection of B&O Tax can be found below or on the WV Secretary of State website.

There are various B&O tax rates depending on the category of business that is conducted. For example, a hair salon might file under two categories - retail sales and service. The retail sales would be subject to a 0.25 percent tax rate and the service would be subject to a 1 percent tax rate.

The B&O Tax is calculated on calendar quarters and must be remitted within 30 days of the quarter end to avoid late filing penalties and interest. All businesses with a valid City of Bluefield business license must file a quarterly B&O tax return by the deadline to avoid late filing fees - even if the amount of tax being reported is zero.

## Calendar Quarters

- 1st Quarter - January through March
- 2nd Quarter - April through June
- 3rd Quarter - July through September
- 4th Quarter - October through December

The B&O Tax form is mailed at the end of each calendar quarter. If you do not receive your form or you are a new business that is not in our system, you can download a form below. Please be aware some of our tax rates decreased July 1, 2017 so you must choose the correct form depending on what time period you are filing for.

New businesses may be eligible for B&O Tax rate relief. Contact the Treasury Department for more information at (304) 327-2401 ext. 2417.

# Supporting Documents

Business & Occupation Tax Form NEW (for reporting periods July 1, 2017 forward) 1.01 MB

Business & Occupation Tax Form NEW Instructions 948.39 KB

Business & Occupation Tax Form OLD (for reporting periods prior to July 1, 2017) 37.64 KB

WV Legislative Rules for Municipal Business & Occupation Tax 226.81 KB

## Related Links

- [Code of Ordinances](#)