

1 **H. B. 4644**

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3 (By Delegates Manchin, Caputo and Longstreth)
4 [Introduced February 20, 2012; referred to the
5 Committee on Political Subdivisions then Finance.]
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10 A BILL to amend and reenact §7-18-1 of the Code of West Virginia,
11 1931, as amended, relating to limiting the exemption from the
12 hotel occupancy tax.

13 *Be it enacted by the Legislature of West Virginia:*

14 That §7-18-1 of the Code of West Virginia, 1931, as amended,
15 be amended and reenacted to read as follows:

16 **ARTICLE 18. HOTEL OCCUPANCY TAX.**

17 **§7-18-1. Hotel occupancy tax.**

18 (a) ~~Authority to impose. -- On and after the first day of~~
19 ~~July, one thousand nine hundred eighty-five,~~ Any county or
20 municipality may impose and collect a privilege tax upon the
21 occupancy of hotel rooms located within its taxing jurisdiction.
22 ~~Such~~ The tax shall be imposed and collected as provided in this
23 article.

1 (b) ~~Municipal tax.~~ A municipal hotel tax shall be imposed
2 by ordinance enacted by the governing body of the municipality, in
3 accordance with the provisions of article eleven, chapter eight of
4 this code. ~~Such~~ The tax shall be imposed uniformly throughout the
5 municipality; and the tax shall apply to all hotels located within
6 the corporate limits of the municipality, including hotels owned by
7 the state or by any political subdivision of this state.

8 (c) ~~County tax.~~ A county hotel tax shall be imposed by
9 order of the county commission duly entered of record. ~~Such~~ The
10 tax shall be imposed uniformly throughout the county: *Provided,*
11 That no county commission may impose its tax on hotels located
12 within the corporate limits of any municipality situated, in whole
13 or in part, within the county: *Provided, however,* That the tax
14 collected by a hotel owned by a municipality but located outside
15 the corporate limits of such municipality pursuant to this article
16 shall be remitted to the municipality owning such hotel for
17 expenditure pursuant to the provisions of section fourteen of this
18 article. The tax shall apply to all hotels located outside the
19 corporate limits of a municipality, including hotels owned by the
20 state or any political subdivision of this state.

21 (d) The tax shall be imposed on the consumer and shall be
22 collected by the hotel operator as part of the consideration paid
23 for the occupancy of a hotel room: *Provided,* That the tax ~~shall~~
24 may not be imposed on any consumer state employee occupying a hotel

1 room for thirty or more consecutive days for official state
2 business purposes.

NOTE: The purpose of this bill is to limit the exemption to the hotel occupancy tax is limited to state employees.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.