



1 for use in matching or maximizing grants-in-aid for public purposes  
2 from the United States or any department, bureau, commission or  
3 agency thereof, or any other source, to any county, municipality or  
4 other political subdivision of the state, under such circumstances  
5 and subject to such terms, conditions and restrictions as the  
6 Legislature may prescribe by law; and (2) the Legislature may  
7 impose a state tax or taxes or dedicate a state tax or taxes or any  
8 portion thereof for the benefit of and use by counties,  
9 municipalities or other political subdivisions of the state for  
10 public purposes, the proceeds of any such imposed or dedicated tax  
11 or taxes or portion thereof to be distributed to such counties,  
12 municipalities or other political subdivisions of the state under  
13 such circumstances and subject to such terms, conditions and  
14 restrictions as the Legislature may prescribe.

15       Because a special district excise tax would have the effect of  
16 diverting, for a specified period of years, tax dollars which to  
17 the extent, if any, are not essentially incremental to tax dollars  
18 currently paid into the General Revenue Fund of the state, the  
19 Legislature finds that in order to substantially ensure that such  
20 special district excise taxes will not adversely impact the current  
21 level of the General Revenue Fund of the state, it is necessary for  
22 the Legislature to separately consider and act upon each and every  
23 economic development district which is proposed, including the  
24 unique characteristics of location, current condition and activity

1 of and within the area included in such proposed economic  
2 opportunity development district and that for such reasons a  
3 statute more general in ultimate application is not feasible for  
4 accomplishment of the intention and purpose of the Legislature in  
5 enacting this article. Therefore, no economic opportunity  
6 development district excise tax may be levied by a county  
7 commission until after the Legislature expressly authorizes the  
8 county commission to levy a special district excise tax on sales of  
9 tangible personal property and services made within district  
10 boundaries approved by the Legislature.

11 (b) *Authorizations.* - The Legislature authorizes the following  
12 county commissions to levy special district excise taxes on sales  
13 of tangible personal property and services made from business  
14 locations in the following economic opportunity development  
15 districts:

16 (1) The Ohio county commission may levy a special district  
17 excise tax for the benefit of the "Fort Henry" economic opportunity  
18 development project district which comprises three hundred  
19 contiguous acres of land;

20 (2) The Harrison county commission may levy a special district  
21 excise tax for the benefit of the "Charles Pointe Economic  
22 Opportunity Development District" which comprises four hundred  
23 thirty-seven acres of land; and

24 (3) The Monongalia county commission may levy a special

1 district excise tax for the benefit of the "University Town Centre"  
2 economic opportunity district which comprises approximately one  
3 thousand four hundred fifty contiguous acres of land.

NOTE: The purpose of this bill is to permit the Monongalia county commission to levy a special district excise tax for the benefit of the "University Town Centre," which comprises approximately 1,450 contiguous acres of land.

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