

**Senate Bill No. 439**

(By Senators Fitzsimmons, Kessler (Mr. President), Beach, Edgell  
and Yost)

[Introduced January 27, 2014; referred to the Committee on  
Government Organization; and then to the Committee on Finance.]

**FISCAL  
NOTE**

A BILL to amend and reenact §7-22-9 of the Code of West Virginia,  
1931, as amended, relating to permitting the Ohio county  
commission to levy a special district excise tax; and  
increasing the Fort Henry economic opportunity development  
project district from three hundred to five hundred contiguous  
acres of land.

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

That §7-22-9 of the Code of West Virginia, 1931, as amended,  
be amended and reenacted to read as follows:

**ARTICLE 22. COUNTY ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICTS.**

**§7-22-9. Authorization to levy special district excise tax.**

(a) *General.* -- County commissions have no inherent authority  
to levy taxes and have only that authority expressly granted to  
them by the Legislature. The Legislature is specifically extended,

1 and intends by this article, to exercise certain relevant powers  
2 expressed in section six-a, article X of the Constitution of this  
3 state as follows: (1) The Legislature may appropriate state funds  
4 for use in matching or maximizing grants-in-aid for public purposes  
5 from the United States or any department, bureau, commission or  
6 agency thereof, or any other source, to any county, municipality or  
7 other political subdivision of the state, under such circumstances  
8 and subject to such terms, conditions and restrictions as the  
9 Legislature may prescribe by law; and (2) the Legislature may  
10 impose a state tax or taxes or dedicate a state tax or taxes or any  
11 portion thereof for the benefit of and use by counties,  
12 municipalities or other political subdivisions of the state for  
13 public purposes, the proceeds of any such imposed or dedicated tax  
14 or taxes or portion thereof to be distributed to such counties,  
15 municipalities or other political subdivisions of the state under  
16 such circumstances and subject to such terms, conditions and  
17 restrictions as the Legislature may prescribe.

18       Because a special district excise tax would have the effect of  
19 diverting, for a specified period of years, tax dollars which to  
20 the extent, if any, are not essentially incremental to tax dollars  
21 currently paid into the General Revenue Fund of the state, the  
22 Legislature finds that in order to substantially ensure that such  
23 special district excise taxes will not adversely impact the current

1 level of the General Revenue Fund of the state, it is necessary for  
2 the Legislature to separately consider and act upon each and every  
3 economic development district which is proposed, including the  
4 unique characteristics of location, current condition and activity  
5 of and within the area included in such proposed economic  
6 opportunity development district and that for such reasons a  
7 statute more general in ultimate application is not feasible for  
8 accomplishment of the intention and purpose of the Legislature in  
9 enacting this article. Therefore, no economic opportunity  
10 development district excise tax may be levied by a county  
11 commission until after the Legislature expressly authorizes the  
12 county commission to levy a special district excise tax on sales of  
13 tangible personal property and services made within district  
14 boundaries approved by the Legislature.

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

20 (1) The Ohio County Commission may levy a special district  
21 excise tax for the benefit of the Fort Henry Economic Opportunity  
22 Development ~~project~~ District which comprises ~~three~~ five hundred  
23 contiguous acres of land;

1           (2) The Harrison County Commission may levy a special district  
2 excise tax for the benefit of the Charles Pointe Economic  
3 Opportunity Development District which comprises four hundred  
4 thirty-seven acres of land; and

5           (3) The Monongalia County Commission may levy a special  
6 district excise tax for the benefit of the University Town Centre  
7 Economic Opportunity District which comprises approximately one  
8 thousand four hundred fifty contiguous acres of land.

NOTE: The purpose of this bill is to increase the Fort Henry economic opportunity development project district from three hundred to five hundred 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.