

WEST VIRGINIA LEGISLATURE

2016 REGULAR SESSION

Introduced

House Bill 4430

FISCAL
NOTE

BY DELEGATES LONGSTRETH, CAPUTO, MANCHIN AND

FERRO

[Introduced February 8, 2016; Referred
to the Committee on Political Subdivisions then
Finance.]

1 A BILL to amend and reenact §7-18-1 of the Code of West Virginia, 1931, as amended, relating
 2 to eliminating exemption from hotel occupancy taxes on rental of hotel and motel rooms
 3 for thirty or more consecutive days.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 18. HOTEL OCCUPANCY TAX.

§7-18-1. Hotel occupancy tax.

1 (a) *Authority to impose.* -- On and after July 1, 1985, any county or municipality may
 2 impose and collect a privilege tax upon the occupancy of hotel rooms located within its taxing
 3 jurisdiction. ~~Such~~ The tax shall be imposed and collected as provided in this article.

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

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

18 (d) The tax shall be imposed on the consumer and shall be collected by the hotel operator

19 as part of the consideration paid for the occupancy of a hotel room. ~~Provided, That the tax shall~~
20 ~~not be imposed on any consumer occupying a hotel room for thirty or more consecutive days.~~

NOTE: The purpose of this bill is to allow county commissions and municipalities to impose their hotel occupancy taxes on hotel and motel rooms regardless of the length of time for which the hotel or motel room is rented.

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