

WEST VIRGINIA LEGISLATURE

2019 Regular Session

Introduced

House Bill 2840

BY DELEGATES JENNINGS AND PHILLIPS

[Introduced February 4, 2019; Referred
to the Committee on Political Subdivisions then
Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §7-1-3tt, relating to allowing a county commission in certain counties to impose
 3 an amusement tax to support medical care and emergency services in the county.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. COUNTY COMMISSIONS GENERALLY.

§7-1-3tt. Amusement tax to support medical care and emergency services.

1 (a) An amusement tax may be imposed under this section by the county commission in a
 2 county where:

3 (1) There is an urgent necessity to preserve the delivery of acute medical care and
 4 emergency services;

5 (2) There is an increase in need for acute medical care and emergency services directly
 6 related to tourism;

7 (3) Recurrent flooding in the county significantly disrupts, on a periodic basis, the delivery
 8 of acute medical care and emergency services;

9 (4) There is an inadequate economic base within the county from any source other than
 10 tourism to preserve the delivery of acute medical care and emergency services;

11 (5) There is an inadequate economic base directly related to low population in the county,
 12 specifically, a population of less than 10,000 persons according to the most recent decennial
 13 census taken under the authority of the United States;

14 (6) There is no more than one hospital within the county; and

15 (7) The county commission makes specific findings, by resolution, that all of the conditions
 16 described in this subsection exist within the county.

17 (b) The county commission may levy and collect an admission or amusement tax upon
 18 any public amusement or entertainment conducted within the limits of the county for private profit
 19 or gain. The tax shall be levied upon the purchaser and added to and collected by the seller with
 20 the price of admission, or other charge for the amusement or entertainment. The tax may not

21 exceed two percent of the admission price or charge, but a tax of 1 cent may be levied and
22 collected in any case.

23 (c) Any ordinance imposing an amusement tax shall contain reasonable rules governing
24 the collection of the tax by the seller and the method of his or her payment and accounting therefor
25 to the county.

26 (d) An amusement tax imposed by a county commission may not be imposed within the
27 territory of a municipal corporation that has imposed an amusement tax under §8-13-6 of this
28 code.

29 (e) The net revenues collected from a tax levied under this section may be expended only
30 on medical care and emergency services in the county.

NOTE: The purpose of this bill is to allow a county commission in certain counties to impose an amusement tax to support medical care and emergency services in the county.

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