

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

**Introduced**

### **Senate Bill 535**

By Senators Helton, Deeds, Fuller, Jeffries, and Tarr

[Introduced February 19, 2025; referred  
to the Committee on Economic Development; and  
then to the Committee on Finance]

1 A BILL to amend and reenact §7-22-9 of the Code of West Virginia, 1931, as amended, relating to  
2 allowing Raleigh County to levy a special district excise tax for the benefit the Raleigh  
3 County Economic Opportunity Development District.

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

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

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

1 (a) General. — County commissions have no inherent authority to levy taxes and have only  
2 that authority expressly granted to them by the Legislature. The Legislature is specifically  
3 extended, and intends by this article, to exercise certain relevant powers expressed in section six-  
4 a, article X of the Constitution of this state as follows: (1) The Legislature may appropriate state  
5 funds for use in matching or maximizing grants-in-aid for public purposes from the United States or  
6 any department, bureau, commission or agency thereof, or any other source, to any county,  
7 municipality or other political subdivision of the state, under such circumstances and subject to  
8 such terms, conditions and restrictions as the Legislature may prescribe by law; and (2) the  
9 Legislature may impose a state tax or taxes, or dedicate a state tax or taxes, or any portion thereof  
10 for the benefit of, and use by, counties, municipalities, or other political subdivisions of the state for  
11 public purposes, the proceeds of any such imposed or dedicated tax or taxes or portion thereof to  
12 be distributed to such counties, municipalities or other political subdivisions of the state under such  
13 circumstances and subject to such terms, conditions and restrictions as the Legislature may  
14 prescribe.

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

the unique characteristics of location, current condition and activity of and within the area included in such proposed economic opportunity development district and that for such reasons a statute more general in ultimate application is not feasible for accomplishment of the intention and purpose of the Legislature in enacting this article. Therefore, no economic opportunity development district excise tax may be levied by a county commission until after the Legislature expressly authorizes the county commission to levy a special district excise tax on sales of tangible personal property and services made within district boundaries approved by the Legislature.

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

(1) The Ohio County Commission may levy a special district excise tax for the benefit of the Fort Henry Economic Opportunity Development District which comprises 500 contiguous acres of land. Notwithstanding the time limitations provisions of subdivision (2), subsection (a), section fifteen of this article, the Fort Henry Economic Opportunity Development District shall not be abolished under subdivision (2), subsection (a), section fifteen of this article until the year 2054, unless sooner abolished and terminated in accordance with the provisions of subdivision (1), subsection (a), section fifteen of this article or any other provision of this code, or sooner abolished for any other reason: *Provided*, That on December 31, 2054, the provisions of subdivision (2), subsection (a), section fifteen of this article shall apply to abolish the Fort Henry Economic Opportunity Development District, if the district has not been abolished prior to that date.

(2) The Harrison County Commission may levy a special district excise tax for the benefit of the Charles Pointe Economic Opportunity Development District which comprises 437 acres of land.

(3) The Monongalia County Commission may levy a special district excise tax for the benefit of the University Town Centre Economic Opportunity Development District which

comprises approximately 1,450 contiguous acres of land. Notwithstanding the time limitations provisions of §7-22-15(a)(2) of this code, the University Town Centre Economic Opportunity Development District shall not be abolished pursuant to §7-22-15(a)(2) of this code until the year 2053, unless sooner abolished and terminated in accordance with the provisions of subdivision §7-22-15(a)(1) of this code or any other provision of this code, or sooner abolished for any other reason: *Provided*, That on December 31, 2053, the provisions of §7-22-15(a)(2) of this code shall apply to abolish the University Town Centre Economic Opportunity Development District, if the district has not been abolished prior to that date.

(4) The Jefferson County Commission may levy a special district excise tax for the benefit of the Hill Top House Hotel Economic Opportunity District which comprises approximately 11 contiguous acres of land: *Provided*, That notwithstanding any other provision of this article to the contrary:

(A) The Jefferson County Commission may create the district and levy the special district excise tax by order entered of record as provided in §7-22-10 of this code without the approval of the executive director of the development office; and

(B) The Jefferson County Commission may determine the base district tax, the base tax revenue amount, the gross annual district tax revenue amount, and the estimated net annual district tax revenue amount in lieu of that determination by the development office as provided in §7-22-7 of this code. For purposes of determining the base tax revenue amount, the Jefferson County Commission shall promptly request a certification from the Tax Commissioner of the base tax revenue amount and the Tax Commissioner shall provide the certification to the Jefferson County Commission within thirty days.

(5) The Mercer County Commission may levy a special district excise tax for the benefit of The Ridges Economic Opportunity Development District which comprises approximately 420 contiguous acres of land, subject to holding a public hearing as provided in §7-22-14(c) of this code, submitting the application required by §7-22-14(d) of this code, and obtaining the approval

73 of the West Virginia Development Office as provided in §7-22-14(e) of this code.

74 (6) The Raleigh County Commission may levy a special district excise tax for the benefit of  
75 the Raleigh County Economic Opportunity Development District which comprises approximately  
76 1,600 acres of land, subject to Raleigh County holding a public hearing as provided in §7-22-6,  
77 and in lieu of approval of the executive director of the development office obtaining the written  
78 approval of the Secretary of Commerce as provided in §7-22-7(e). Additionally, any overlap of this  
79 district into a municipal boundary must have written approval from the municipality to capture and  
80 utilize municipal home rule tax for the special district.

NOTE: The purpose of this bill is to authorize Raleigh County to levy a special district excise tax for the benefit the Raleigh County Economic Opportunity Development District.

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