

March 9, 2026

WV State Auditors' Office – lgs@wvsao.gov, Attn: Shellie Humphries
WV Joint Committee on Government & Finance –
https://www.wvlegislature.gov/Reports/Agency_Reports/AgencyReports.cfm
WVACVB – Jnuzum@bowlesrice.com

Dear WV State Auditor's Office, WV Joint Committee on Government & Finance, and WV Association of Convention & Visitor Bureaus,

As you are aware, with the passing of Senate Bill 488 during the 2021 West Virginia Legislature's Regular Session, several requirements have been implemented on Convention and Visitors Bureaus (CVBs) to qualify for distributions of Hotel Occupancy taxes by the county(s) and/or the municipality(s) we serve.

In compliance with **W.Va. Code §7-18-13a**, CVBs are required to report to the **WVSAO, the WV Joint Committee on Government & Finance, and the WVACVB** within **90 days following the end of the CVB's fiscal year** with the following:

- **Balance sheet** – Annually
- **Income statement** – Annually
- **Audit or financial review** – Triennially, per **W.Va. Code §7-18-14**

Additionally, CVBs must be accredited by an accrediting body such as the **West Virginia Association of Convention and Visitors Bureaus (WVACVB)**, confirming compliance with the following industry standards (**W.Va. Code §7-18-13a(b)**):

- Annual budget
- Budget allocation within the industry standard of **40% Marketing - 40% Personnel - 20% Administrative**
- Marketing plan targeting visitors **outside of a 50-mile radius**
- Full-time Executive Director
- Physical office / Visitor Center
- Website
- Annual reporting to all CVB funding entities

On behalf of the **Board of Directors of Visit Mercer County WV**, we respectfully submit the required information and confirm that **Visit Mercer County WV** is in **full compliance** with all **W.Va. Code §7-18-13** requirements.

Should you have any questions, please contact Jamie Null at jamie@visitmercercounty.com.

Sincerely,

Jamie Null

Jamie Null, Director

