

WEST VIRGINIA LEGISLATURE
2023 FIRST EXTRAORDINARY SESSION

INTRODUCED

House Bill 120

By Delegates Hanshaw (Mr. Speaker) and Skaff

(By Request of the Executive)

[Introduced August 6, 2023; referred 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 authorizing the Mercer County Commission to levy a special district excise tax; authorizing
3 the special district excise tax for the benefit of The Ridges Economic Opportunity
4 Development District; and setting forth the land area within the special district subject to
5 the special district excise tax.

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

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

32 (1) The Ohio County Commission may levy a special district excise tax for the benefit of the
33 Fort Henry Economic Opportunity Development District which comprises five hundred contiguous
34 acres of land. Notwithstanding the time limitations provisions of subdivision (2), subsection (a),
35 section fifteen of this article, the Fort Henry Economic Opportunity Development District shall not
36 be abolished under subdivision (2), subsection (a), section fifteen of this article until the year 2044,
37 unless sooner abolished and terminated in accordance with the provisions of subdivision (1),
38 subsection (a), section fifteen of this article or any other provision of this code, or sooner abolished
39 for any other reason: *Provided*, That on December 31, 2044, the provisions of subdivision (2),
40 subsection (a), section fifteen of this article shall apply to abolish the Fort Henry Economic
41 Opportunity Development District, if the district has not been abolished prior to that date.

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

45 (3) The Monongalia County Commission may levy a special district excise tax for the
46 benefit of the University Town Centre Economic Opportunity Development District which
47 comprises approximately 1,450 contiguous acres of land. Notwithstanding the time limitations
48 provisions of §7-22-15(a)(2) of this code, the University Town Centre Economic Opportunity
49 Development District shall not be abolished pursuant to §7-22-15(a)(2) of this code until the year
50 2053, unless sooner abolished and terminated in accordance with the provisions of subdivision
51 §7-22-15(a)(1) of this code or any other provision of this code, or sooner abolished for any other
52 reason: *Provided*, That on December 31, 2053, the provisions of §7-22-15(a)(2) of this code shall
53 apply to abolish the University Town Centre Economic Opportunity Development District, if the
54 district has not been abolished prior to that date.

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

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

62 (B) The Jefferson County Commission may determine the base district tax, the base tax
63 revenue amount, the gross annual district tax revenue amount and the estimated net annual
64 district tax revenue amount in lieu of that determination by the development office as provided in
65 §7-22-7 of this code. For purposes of determining the base tax revenue amount, the Jefferson
66 County Commission shall promptly request a certification from the Tax Commissioner of the base
67 tax revenue amount and the Tax Commissioner shall provide the certification to the Jefferson
68 County Commission within thirty days.

69 (5) The Mercer County Commission may levy a special district excise tax for the benefit of
70 The Ridges Economic Opportunity Development District which comprises approximately 390
71 contiguous acres of land.

NOTE: The purpose of this bill is to authorize the creation of an Economic Opportunity Development District within Mercer County and to authorize Mercer County to levy a special district excise tax for the benefit of such 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.