

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

**Introduced**

### **Senate Bill 132**

By Senator Tarr

[Introduced February 12, 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 county economic opportunity development districts; authorizing the Mason County  
3 Commission to levy a special district excise tax; authorizing the special district excise tax  
4 for the benefit of the Town of Henderson Economic Opportunity District; setting forth the  
5 land area within the special district subject to the special district excise tax; authorizing the  
6 commission to create the district and levy the special district excise tax without the  
7 approval of the executive director of the development office; authorizing the commission to  
8 determine the base district tax, the base tax revenue amount, the gross annual district tax  
9 revenue amount and the estimated net annual district tax revenue amount; and requiring  
10 the Tax Commissioner to provide the commission with certification of the base tax revenue  
11 amount.

*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 circumstances and subject to such terms, conditions, and restrictions as the Legislature may prescribe.

Because a special district excise tax would have the effect of diverting, for a specified period of years, tax dollars which to the extent, if any, are not essentially incremental to tax dollars currently paid into the General Revenue Fund of the state, the Legislature finds that in order to substantially ensure that such special district excise taxes will not adversely impact the current level of the General Revenue Fund of the state, it is necessary for the Legislature to separately 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 §7-22-15(a)(2) of this code, the Fort Henry Economic Opportunity Development District shall not be abolished under §7-22-15(a)(2) of this code until the year 2044, unless sooner abolished and terminated in accordance with the provisions of §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, 2044, the provisions of §7-22-15(a)(2) of

39 this code shall apply to abolish the Fort Henry Economic Opportunity Development District, if the  
40 district has not been abolished prior to that date.

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

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

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

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

61 (B) The Jefferson County Commission may determine the base district tax, the base tax  
62 revenue amount, the gross annual district tax revenue amount and the estimated net annual  
63 district tax revenue amount in lieu of that determination by the development office as provided in  
64 §7-22-7 of this code. For purposes of determining the base tax revenue amount, the Jefferson

65 County Commission shall promptly request a certification from the Tax Commissioner of the base  
66 tax revenue amount and the Tax Commissioner shall provide the certification to the Jefferson  
67 County Commission within 30 days.

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

71 (6) The Mason County Commission may levy a special district excise tax for the benefit of  
72 the Town of Henderson Economic Opportunity District which comprises approximately 3854  
73 contiguous acres of land: *Provided*, That notwithstanding any other provision of this article to the  
74 contrary:

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

78 (B) The Mason County Commission may determine the base district tax, the base tax  
79 revenue amount, the gross annual district tax revenue amount and the estimated net annual  
80 district tax revenue amount in lieu of that determination by the development office as provided in  
81 §7-22-7. For purposes of determining the base tax revenue amount, the Mason County  
82 Commission shall promptly request a certification from the Tax Commissioner of the base tax  
83 revenue amount and the Tax Commissioner shall provide the certification to the Mason County  
84 Commission within 30 days.

NOTE: The purpose of this bill is to grant Mason County and the Town of Henderson special district excise taxes, describe the boundaries of the Town of Henderson Economic Opportunity District, and authorize setting the base tax of said excise taxes.

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