

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

Senate Bill 223

By Senator Smith (Mr. President)

[Introduced February 12, 2025; referred to the
Committee on Government Organization]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section, designated §7-1-3uu, relating to authorizing county commissions to impose a health and safety fee for tourism and recreational activities within the county; listing applicable activities and how fee to be calculated thereon; providing that fee may only be collected once on any seasonal or annual pass purchased for activities to which fee is applicable; establishing that fee may not be collected or imposed on activities within municipalities that have levied an amusement tax; establishing who owes fee, collection, and remittance to county; requiring counties who impose fee to notify the State Fire Marshal and the Office of Emergency Medical Services; authorizing counties to promulgate administrative procedures for collection of fee; providing that the sheriff is the county's agent for collection of fee; requiring moneys collected for fee be kept in a separate account; establishing requirements for use of proceeds from fee; establishing waiver process for alternative use of proceeds; and providing rule-making authority.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. COUNTY COMMISSIONS GENERALLY.

§7-1-3uu. Health and safety fee.

(a) Each county commission may impose and collect a health and safety fee of up to \$1 for any or all of the following tourism and recreation activities within the county, on the basis stated in this section:

(1) The fee for the following activities shall be collected for each day or night of rental of the accommodation or vehicle:

(A) Hotel/motel/cabin/condominium/Airbnb/VRBO rentals;

(B) RV or tent camping rentals or fees;

(C) Automobile rentals;

(D) Boat rentals; and

(E) ATV/motorcycle/bicycle rentals.

(2) The fee for the following activities shall be collected for each ticket purchased or admission paid:

(A) Boat rides;

(B) Ski lift usage;

(C) Whitewater rafting;

(D) Golfing;

(E) Carnival, fair, or amusement park visits;

(F) Train rides;

(G) Museum or historical home tours;

(H) Zip lining, rock climbing, paddle boarding, and similar outdoor adventure activities; and

(I) Concerts or music festivals.

(3) The fee for the following activities shall be collected per person, per day:

(A) Bus excursions/charter; and

(B) Guided fishing or hunting excursions.

(b) The fee shall be collected only once on any seasonal or annual pass purchased for any of the activities to which the fee is applicable: *Provided*, That the fee shall equal one percent of the purchase price on any seasonal or annual pass for any of the activities to which the fee is applicable if the purchase price is greater than \$100.99.

(c) Any fee imposed by a county commission pursuant to this section may not be imposed on, or collected for, activities within the boundaries of a municipal corporation that has levied an amusement tax pursuant to §8-13-6.

(d) The person to whom the rental is made, or the service or activity is provided, shall pay to the operator or vendor of the activity the amount of the health and safety fee imposed by the county hereunder, which fee shall be added to and shall constitute a part of the consideration paid for the rental, service, or activity, and which fee shall be collectible as such by the operator or vendor who shall account for, and remit to the county, all fees paid by such persons. Operators

37 who are subject to the collection and remittance of hotel occupancy tax pursuant to §7-18-1 *et seq.*
38 shall remit the fee with the remittance of the hotel occupancy tax but shall separately state the
39 amount of the fee and the tax when remittance is made.

40 (e) The county commission shall notify the State Fire Marshal and the Office of Emergency
41 Medical Services of its initial decision to impose and collect a health and safety fee. The county
42 shall promulgate, by ordinance, order, rule, or regulation, administrative procedures for the
43 assessment, collection, and refund of the fee authorized by this section. The sheriff of each county
44 shall be the county's agent for administration and collection of the fee and shall have the power to
45 initiate civil suits for the collection of the fee. The county commission may promulgate regulations
46 and return forms as it determines are necessary or desirable for the administration and collection
47 of the fee. In all circumstances, the moneys collected for the fee shall be kept in a discrete account
48 solely for that purpose until they are expended in accordance with the provisions of subsection (g)
49 of this section.

50 (f) Every county commission imposing a health and safety fee shall report annually on or
51 before 90 days before the end of the fiscal year all collections and expenditures, including an
52 income statement and balance sheet, to the State Auditor, the Joint Committee on Government
53 and Finance, the State Fire Marshal, and the West Virginia Office of Emergency Medical Services.

54 (g) Sixty percent of the moneys collected for the fee shall be expended only for use in
55 emergency services readiness and shall be appropriated at the discretion of the county
56 commission among emergency medical services providers and volunteer and part-volunteer fire
57 departments located in the county. Forty percent of the moneys collected for the fee shall be
58 expended only for use in emergency services readiness or critical infrastructure projects and shall
59 be appropriated at the discretion of the county commission among emergency medical services
60 providers, volunteer and part-volunteer fire departments, and other critical infrastructure projects,
61 as determined necessary by the county commission, located within the county: *Provided*, That a
62 county may seek a waiver from the State Fire Marshal and the West Virginia Office of Emergency

63 Medical Services allowing it to appropriate up to 100 percent of the moneys collected for use in
64 critical infrastructure projects, if it is determined by the State Fire Marshal and the West Virginia
65 Office of Emergency Medical Services that the county's emergency services readiness needs will
66 be met during such time as the waiver is in effect. Such waiver may be in effect no longer than
67 three years from the date of its issuance, at which point the county may reapply at the discretion of
68 the county commission. The State Fire Marshal and the West Virginia Office of Emergency
69 Medical Services may promulgate legislative rules in accordance with §29A-3-1 *et seq.* relating to
70 criteria which must be satisfied to qualify for such waiver.

NOTE: The purpose of this bill is to create a statewide Health and Safety Fee that would allow visitors to help contribute to the readiness cost of emergency services through an up to \$1.00 per day/activity fee that would be distributed to the counties twice per year.

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