

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

### **Committee Substitute**

**for**

### **Senate Bill 748**

BY SENATORS HELTON, CLEMENTS, AND HAMILTON

[Reported March 27, 2025, from the Committee on  
Finance]



1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,  
2 designated §7-28-1, §7-28-2, §7-28-3, §7-28-4, §7-28-5, §7-28-6, and §7-28-7, relating to  
3 creating the Safer Communities Act; stating legislative findings and purpose; providing  
4 definitions; authorizing counties to levy a public safety sales or amusement tax; providing  
5 for voter referendum prior to levying a public safety sales or amusement tax; providing  
6 passage by simple majority; requiring voter approval for rate change; setting a procedure  
7 for the referendum; setting out ballot language; requiring publication prior to election;  
8 requiring entry of an order following voter approval; requiring notification to certain offices;  
9 dedicating purposes of the funds; providing maximum tax rate amount; setting out an  
10 effective date; and providing exclusions.

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

**ARTICLE 28. SAFER COMMUNITIES ACT.**

**§7-28-1. Short title.**

1 This article shall be known and may be cited as the Safer Communities Act.

**§7-28-2. Legislative declarations; purpose.**

1 (a) The Legislature finds and declares that:

2 (1) West Virginia counties face challenges delivering services required by federal and  
3 state law or demanded by their constituents and need assistance in funding public safety, school  
4 safety, and emergency response services;

5 (2) Counties are sometimes restrained by state statutes, policies, and rules that challenge  
6 their ability to carry out their duties and responsibilities in a cost-effective, efficient, and timely  
7 manner;

8 (3) Under traditional funding mechanisms, many county commissions, sheriffs'  
9 departments, fire departments, and emergency and ambulance services struggle to meet the  
10 emergency service and public safety needs in unincorporated areas of this state;

11        (4) Under traditional funding mechanisms, county boards of education have struggled to  
12 secure an adequate number of school resource officers to keep students safe;

13        (5) Public safety and emergency services are critical to economic development; and

14        (6) County commissions need greater ability to provide emergency services and to provide  
15 county boards of education with school resource officers.

16        (b) It is the purpose of this article to provide counties with a mechanism to more adequately  
17 fund public and school safety as well as emergency response services.

**§7-28-3. Definitions.**

1        As used in this article:

2        "Amusement tax" shall have the same meaning as set forth in §8-13-6 of this code;

3        "Emergency response services" includes services offered by a county prosecuting  
4 attorney as set forth in §7-4-1 et seq. of this code professional and volunteer fire departments as  
5 defined in §8-15A-1 et seq. of this code the county sheriff as set forth in section three, article IX,  
6 of the West Virginia Constitution; deputy sheriffs as defined in §7-14C-1 of this code, services  
7 governed by the Office of Emergency Services, as set forth in §15-5A-1 et seq. of this code, and  
8 emergency medical services governed by the Office of Emergency Medical Services under §16-  
9 4C-1 et seq. of this code;

10        "Sales tax" means the consumers sales tax and shall have the same meaning as set forth  
11 in §11-15-1 et seq. of this code; and

12        "School resource officers" or "SROs" are sworn law-enforcement officers responsible for  
13 safety and crime prevention in schools.

**§7-28-4. County public safety sales and amusement tax; election; order to impose county**  
**public safety sales or amusement tax; limitation.**

1        (a) Effective July 1, 2026, any county that is current in payment of all state fees may enact  
2 the Safer Communities Act pursuant to the provisions of this article. Any county wishing to  
3 participate in the Safer Communities Act and levy a public safety sales or amusement tax as set

4 forth in this article shall, by ballot referendum, determine the will of the voters of a county that a  
5 county public safety sales or amusement tax is necessary.

6 (b) The election shall be held at the time of the next general election. Voting shall be held  
7 at the voting precincts established for holding general elections. All of the provisions of the election  
8 laws, when not in conflict with the provisions of this article, shall apply to voting and elections  
9 hereunder, insofar as practicable.

10 (c) The county commission shall, not less than 90 days before the election, order that the  
11 issue be placed on the ballot and referendum held at the next general election to determine  
12 whether it is the will of the voters of the county that a county public safety sales or amusement  
13 tax is necessary prior to issuing the order, the county commission shall publish notice as a Class  
14 II legal advertisement in compliance with the provisions of §59-3-1 et seq. of this code, and the  
15 publication area for such publication shall be the county in which the county public safety sales  
16 and amusement tax would be enacted.

17 (d) Residents of a municipality excluded pursuant to the provisions of §7-28-7 of this code  
18 may not be permitted to vote in any election held pursuant to the provisions of this article.

19 (e) The ballot, or the ballot labels where voting machines are used, shall have printed  
20 thereon substantially the following:

21 "Shall the county commission be permitted to enact a public safety sales or amusement tax in  
22 \_\_\_\_\_ County, West Virginia at the rate of \_\_\_\_\_ percent of the purchase price of items  
23 subject to the tax?

24 \_\_\_ For.

25 \_\_\_ Against.

26 (Place a mark in the square opposite your choice.)"

27 (f) Upon approval of a public safety sales tax or amusement tax by a simple majority of  
28 the qualified voters of any county during a general election, the county commission shall issue an

order that imposes a tax as provided in this article at a rate not to exceed the rate authorized by the voters.

(g) If a majority of the qualified voters upon the question be against the public safety sales or amusement tax, then the policy shall not take effect, but the question may again be submitted to a referendum at any subsequent general election in the manner herein provided.

(h) If the county commission wishes to change the rate of the public safety sales or amusement tax the question must again be submitted to a referendum at any subsequent general election in the manner herein provided.

(i) Under no circumstances shall a county commission propose a rate that exceeds one percent of the purchase price of items subject to the sales or amusement tax as set forth in this section or impose a stormwater management fee using the provisions of this article.

**§7-28-5. Notification to Tax Commissioner, Auditor, and Treasurer.**

(a) Any county that imposes a tax pursuant to this article, or changes the rate of the taxes, shall notify the Tax Commissioner at least 180 days before the effective date of the imposition of the taxes or the change in the rate of taxation and provide the commissioner with a certified copy of the order of the county commission imposing the tax or changing the rate of taxation.

(b) A copy of the notice shall at the same time be furnished to the State Auditor and the State Treasurer.

**§7-28-6. Services of Tax Commissioner; dedication of funds.**

(a) Counties shall use the services of the Tax Commissioner to administer, enforce, and collect the tax required by the provisions of §11-15-1 *et seq.*, §11-15A-1 *et seq.*, and §11-15B-1 *et seq.* of this code and all applicable provisions of the Streamlined Sales and Use Tax Agreement.

(b) Upon distribution to a county by the Tax Commissioner of collections of funds attributable to the sales and amusement tax as set forth in this article, the county shall use the

proceeds solely for the benefit of public safety and emergency services and to provide county boards of education with resources for school resource officers.

**§7-28-7. Exclusions.**

(a) Any sales or amusement tax adopted by a county commission pursuant to the provisions of this article shall not apply to any municipality that:

(1) Participates in the Municipal Home Rule Program as defined in §8-1-5a of this code;

or

(2) Has a current amusement tax or municipal sales and service or municipal use tax.

(b) Nothing in this article shall be construed to limit, impair, or preempt the authority of a municipality to adopt an amusement tax, a municipal sales and service or a municipal use tax in the future, regardless of whether such a tax is in effect at the time a county imposes a tax under this article.