

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4113

**FISCAL
NOTE**

By Delegate Jennings

[Introduced January 14, 2026; referred to the
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding six new sections,
2 designated §7-27-46, §7-27-47, §7-27-48, §7-27-49, §7-27-50, and §7-27-51, relating to
3 county commissions; authorizing counties to impose emergency medical services sales
4 tax; clarifying the rate of tax and exemptions; creating an emergency medical services
5 sales tax revenue distribution program; clarifying the use of funds; establishing
6 requirements to determine a funding rate; adopting policies and procedures; providing
7 notice to the Tax Commissioner, Treasurer, and Auditor from counties imposing the tax;
8 clarifying enforcement solely vested in Tax Commissioner; authorizing the Tax
9 Commissioner to impose fees for services and providing that those fees be deposited in
10 special revenue account; providing emergency medical services sales tax be collected
11 from purchaser; and clarifying additional sales taxes to also be collected from purchaser.

Be it enacted by the Legislature of West Virginia:

ARTICLE 27. LETTING OUR COUNTIES ACT LOCALLY ACT

§7-27-46. Counties authorized to impose emergency medical services sales tax.

1 (a) In addition to all other powers and duties now conferred by law upon county
2 commissions, said county commissions, may adopt an order duly entered of record imposing
3 emergency medical services sales tax as provided in this article.

4 (b) Rate of emergency medical services sales tax. – The rate of the county emergency
5 medical services sales tax may not exceed one quarter of one percent of the purchase price
6 subject to tax under §11-15-1 et seq. of this code.

7 (c) County transportation sales tax base. – In general, the tax base of the county
8 transportation sales tax imposed pursuant to this article shall be identical to the consumer sales
9 and service tax base of this state, except that:

10 (1) The exemption in §11-15-9f of this code may not apply;

11 (2) The county sales tax may not apply when taxation is prohibited by federal law; and

12 (3) The county sales tax may not apply as provided in subsection (d) of this section.

(d) Exceptions. — County sales taxes may not apply to:

(1) Sales of motor vehicles upon which the tax imposed by §11-15-3c of this code was paid or is payable;

(2) Sales of motor fuel upon which or with respect to which the taxes imposed by §11-14A-1 et seq. and §11-14C-1 et seq. of this code was paid or is payable;

(3) Any sale of tangible personal property or custom software or the furnishing of a service that is exempt from the tax imposed by §11-15-1 et seq. of this code;

(4) Any sale of tangible personal property, custom software, taxable service that the county is prohibited from taxing by federal law or the laws of this state.

§7-27-47. Emergency Medical Services Sales Tax; distribution and use of revenue.

(a) Establishment of Emergency Medical Services Sales Tax Revenue Distribution. — The Tax Commissioner shall distribute to the county commission of each county any and all net sales tax revenue collected for that county from the Local Sales Tax and Excise Tax Administration Fund, as created pursuant to §11-10-11c of this code relating to the emergency medical services sales tax implemented in that county. Such distributions shall be made on a monthly basis.

(b) Purpose and Use of Funds. — The revenue distributed under this section shall be exclusively used to fund emergency medical services within the county for services provided to residents and visitors. The funds shall support emergency medical service operations, personnel, equipment, and emergency response capabilities necessary to ensure public health and safety.

(c) The county commission shall establish, by order, a funding rate for emergency medical services, which shall be based on:

(1) Each emergency medical services run where emergency medical services are provided; and

(2) Each instance of treatment in place, where emergency medical services personnel provide medical assistance but transport is not required.

(d) The county commission shall adopt policies and procedures necessary to administer

this funding model, including documentation and reporting requirements for emergency medical services providers.

(e) Limitation on Use of Funds. — All revenue distributed under this section shall be restricted to emergency medical services funding and shall not be diverted to any other purpose within the county budget.

§7-27-48. Notification of Tax Commissioner, Auditor and Treasurer.

(a) Any county that imposes a county emergency medical services sales tax pursuant to this article, or changes the rate of the tax, shall notify the Tax Commissioner at least 180 days before the effective date of the imposition of the tax 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 rates of taxation.

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

§7-27-49. State level administration of county emergency medical services sales tax required; fee for services.

(a) State administration required. — Any county commission that imposes a county emergency medical services sales tax may not administer, collect or enforce those taxes. Authority to administer, collect and enforce county emergency medical services sales tax is vested solely in the Tax Commissioner as required by §11-15B-1 et seq. of this code.

(b) Fee for services. — The Tax Commissioner may assess a fee to be retained from collections authorized by this article. Said fee shall not exceed the lesser of the cost of the service provided or five percent of the net amount of the taxes imposed pursuant to this article that are collected by the Tax Commissioner during any fiscal year, notwithstanding any provision of this code or rule to the contrary. For purposes of calculating the cost of the service provided, the provisions of §11-10-11c of this code and the legislative rules promulgated pursuant thereto shall be utilized.

(c) Deposit of fees in special revenue account. – The fees retained by the Tax Commissioner pursuant to subsection (b) of this section shall be deposited in the Local Sales Tax and Excise Tax Administration Fund, created pursuant to §11-10-11c of this code.

§7-27-50. County emergency medical services sales tax to be collected from purchaser.

A vendor selling tangible personal property or custom software or furnishing a service in a county that imposes a county transportation sales tax pursuant to this article shall for the privilege of doing business in the county collect the county transportation sales tax from the purchaser at the same time and in the same manner that the tax imposed by §11-15-1 *et seq.* of this code, is collected from the customer. All sales of tangible personal property and custom software made in the county and all services furnished in the county are presumed to be subject to the county transportation sales tax unless an exemption or exception applies.

§7-27-51. Additional sales tax to be collected from purchaser.

A county emergency medical services sales tax imposed pursuant to this article shall be collected and paid in addition to:

(1) The state consumer sales and service tax imposed by §11-15-1 *et seq.* of this code;

(2) The state use tax imposed by article §11-15A-1 *et seq.* of this code;

(3) Any hotel occupancy tax imposed pursuant to §7-18-1 of this code;

(4) Any tax imposed pursuant to §7-22-1 *et seq.* of this code;

(5) Any municipal sales or use tax imposed pursuant to §8-1-5a of this code;

(6) Any tax imposed pursuant to §8-13-6 and §8-13-7 of this code;

(7) Any tax imposed by §8-38-1 *et seq.* of this code; and

(8) The tax imposed by §60-3A-21 of this code.

NOTE: The purpose of this bill is to authorize county commissions to impose an emergency medical services tax.

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