

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

ENGROSSED

House Bill 4500

By Delegates Hite, Hornby, Masters, Clark, Horst, and

Maynor

[Introduced January 19, 2026; 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 county economic opportunity development districts; and to authorize the Berkeley County
3 Commission to levy a special district excise tax for the benefit of the Berkeley County
4 Economic Opportunity Development District.

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 500 contiguous acres of
34 land. Notwithstanding the time limitations provisions of subdivision (2), subsection (a), section
35 fifteen of this article, the Fort Henry Economic Opportunity Development District shall not be
36 abolished under §7-22-15(a)(2) of this code until the year 2054, unless sooner abolished and
37 terminated in accordance with the §7-22-15(a)(1) of this code or any other provision of this code,
38 or sooner abolished for any other reason: *Provided*, That on December 31, 2054, the provisions of
39 §7-22-15(a)(2) of this code shall apply to abolish the Fort Henry Economic Opportunity
40 Development District, if the 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 thirty 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 420
70 contiguous acres of land, subject to holding a public hearing as provided in §7-22-14(c) of this

71 code, submitting the application required by §7-22-14(d) of this code, and obtaining the approval
72 of the West Virginia Development Office as provided in §7-22-14(e) of this code.

73 (6) The Raleigh County Commission may levy a special district excise tax for the benefit of
74 the Raleigh County Economic Opportunity Development District which comprises approximately
75 1,600 contiguous acres of land, subject to holding a public hearing as provided in §7-22-6 of this
76 code, submitting the application required by §7-22-6 and §7-22-7 of this code, and obtaining the
77 approval of the West Virginia Development Office as provided in §7-22-7 of this code.

78 (7) The Mason County Commission may levy a special district excise tax for the benefit of
79 the Town of Henderson Economic Opportunity District which comprises approximately 150
80 contiguous acres of land, subject to holding a public hearing as provided in §7-22-6 of this code,
81 submitting the application required by §7-22-6 and §7-22-7 of this code, and obtaining the
82 approval of the West Virginia Development Office as provided in §7-22-7 of this code.

83 (8) The Berkeley County Commission may levy a special district excise tax for the benefit
84 of the Berkeley County Economic Opportunity Development District which comprises
85 approximately 275 contiguous acres of land, subject to holding a public hearing as provided in §7-
86 22-6 of this code, submitting the application required by §7-22-6 and §7-22-7 of this code, and
87 obtaining the approval of the West Virginia Development Office as provided in §7-22-7 of this
88 code.

89 (c) Annual Reports. — Notwithstanding any other provision of this code to the contrary, any
90 jurisdiction that imposes a special district excise tax shall compile and issue an annual report for
91 each fiscal year of operation, such year beginning on July 1 and ending on June 30. The annual
92 report shall be issued on or before the next succeeding December 31 after the close of each fiscal
93 year.

94 (1) The annual report shall be filed with the Governor, the Secretary of Commerce, the
95 Secretary of Revenue, and the Joint Committee on Government and Finance;

96 (2) The annual report shall set forth in detail the following information:

- 97 (A) The amount of special district excise tax collected during the fiscal year;
- 98 (B) The total assessed value of all property located in the district at the inception of the
99 district;
- 100 (C) The total assessed value of all property for the most recent property tax year in the
101 district;
- 102 (D) A list of all businesses operating in the special district during the report year;
- 103 (E) The amount of indebtedness attributed to the sales tax increment financing project;
- 104 (F) The date of maturity for debts and annual amortization payment schedules for debt
105 financed with the sales tax increment financing project;
- 106 (G) The projected date for retirement of all debt financed with the sales tax increment
107 financing project; and
- 108 (H) The projected date of dissolution of the special district.