

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5063

By Delegates D. Cannon and McGeehan

[Introduced February 03, 2026; referred to the

Committee on Government Organization]

1 A BILL to amend and reenact §7-18-13a of the Code of West Virginia, 1931, as amended, relating
2 to convention and visitor's bureau; and permitting the county commission to appoint a
3 county commissioner to a convention and visitor's bureau as a voting member.

Be it enacted by the Legislature of West Virginia:

ARTICLE 18. HOTEL OCCUPANCY TAX.

§7-18-13a. Annual reports by convention and visitor's bureaus; eligibility for hotel

occupancy tax proceeds.

1 (a) On or before 90 days after the end of its fiscal year, every convention and visitor's
2 bureau which receives any appropriation of hotel occupancy tax from one or more counties or
3 municipalities shall file with each such county or municipality, the State Auditor, the Joint
4 Committee on Government and Finance, and the West Virginia Association of Convention and
5 Visitors Bureaus a report, including an income statement and balance sheet, showing all amounts
6 of hotel occupancy tax appropriated to the convention and visitor's bureau and all expenditures of
7 hotel occupancy tax made by the convention and visitor's bureau for the prior fiscal year, as well as
8 any such information required by subsection (b) of this section. A convention and visitor's bureau
9 that has not filed a report in accordance with the provisions of this section shall be ineligible to
10 receive additional appropriations of hotel occupancy tax proceeds until such report has been filed.

11 (b) In order to qualify for a distribution of net proceeds pursuant to §7-18-14 of this code, a
12 convention and visitor's bureau shall satisfy the following requirements:

13 (1) The convention and visitor's bureau shall have a minimum annual budget;
14 (2) The convention and visitor's bureau shall establish a marketing plan targeting markets
15 outside of a 50-mile radius of the bureau's municipality or county of operation;

16 (3) The annual operating budget for the convention and visitor's bureau allocates
17 approximately 40 percent of annual revenues to advertising and marketing, approximately 40
18 percent to salaries and personnel, and approximately 20 percent to other operating expenses;

19 *Provided*, That a convention and visitor's bureau that allocates less than 40 percent of annual

20 revenues to salaries and personnel shall be considered to have satisfied the budget allocation
21 requirement;

22 (4) The convention and visitor's bureau has a full-time executive director that maintains the
23 minimum number of continuing education hours recommended annually by industry standards;

24 (5) The convention and visitor's bureau has a physical office and/or visitor center that is
25 accessible at least 40 hours per week and has a dedicated phone line;

26 (6) The convention and visitor's bureau maintains a website and appropriate marketing
27 materials;

28 (7) The convention and visitor's bureau has received accreditation from an accrediting
29 body; and

30 (8) The convention and visitor's bureau submits an annual report to all of its funding
31 entities, which shall include, but not be limited to, the information provided for in this subsection:
32 and .

33 Nothing in this section may be construed as to interfere with the ability of a county or
34 municipality to enter into any agreements or partnerships with convention and visitor's bureaus in
35 neighboring counties or municipalities for the purposes of distributing net tax proceeds pursuant to
36 §7-18-14 of this code, so long as all other requirements of this section are met.

37 (c) At least once every three years, any bureau that receives any appropriation of hotel
38 occupancy tax from one or more counties or municipalities shall cause an audit or financial review,
39 in a form as is appropriate to the particular bureau, to be made by an independent certified public
40 accountant of all its books, accounts, and records relating to all receipts and expenditures of any
41 hotel occupancy tax appropriations for the three prior fiscal years of the bureau. A copy of the
42 audit or financial review shall be filed with each county or municipality from which the bureau
43 received an appropriation of hotel occupancy tax, the State Auditor, the Joint Committee on
44 Government and Finance, and the West Virginia Association of Convention and Visitors Bureaus.
45 After July 1, 2024, a bureau that has not caused such an audit or financial review to be made is

46 ineligible to receive an appropriation of hotel occupancy tax proceeds pursuant to §7-18-14 of this
47 code.

48 (d) In order to encourage counties and municipalities to work within the existing framework
49 of convention and visitor's bureaus, there shall be a moratorium on the authorization of new
50 convention and visitors bureaus until June 30, 2026. A county or municipality may not appropriate
51 any net proceeds of hotel occupancy taxes, pursuant to §7-18-14 of this code, to any convention
52 or visitor's bureau created on or after the amendments to this section enacted during the regular
53 session of the Legislature, 2021, and prior to the end of the moratorium imposed by this
54 subsection. On or after June 30, 2026, any new convention and visitor's bureau which meets all of
55 the requirements of subsection (b) of this section shall qualify for a distribution of net proceeds
56 pursuant to §7-18-14 of this code.

57 (e) Nothing in this section may prohibit the county commission of a county in which a
58 convention and visitor's bureau is located from appointing one county commissioner as a voting
59 member of the convention and visitor's bureau. If there is a multi-county convention and visitor's
60 bureau, each county commission associated with that facility shall have a voting-member seat on
61 the multi-county convention and visitor's bureau board.

62 (f) Nothing in this section may prohibit either the State Auditor or the Legislative Auditor
63 from conducting regular reviews or audits of the operations or finances of a convention and
64 visitor's bureau to ensure compliance with this code.

NOTE: The purpose of this bill is to permit the county commission to appoint a county commissioner to a convention and visitor's bureau as a voting member.

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