

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5494

FISCAL
NOTE

By Delegate Shamblin

[Introduced February 13, 2026; referred to 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, §7-28-7, §7-28-8, and
 3 §7-28-9, relating to authorizing county commissions to impose an emergency services fee
 4 on hotel stays; providing legislative findings; defining terms; authorizing imposition of a
 5 county emergency services fee; establishing a maximum fee; providing for collection and
 6 remittance; including by marketplace facilitators; establishing a special revenue fund;
 7 limiting use of proceeds to emergency services; providing enforcement authority; providing
 8 for rulemaking; establishing an effective date; and providing for severability.

Be it enacted by the Legislature of West Virginia:

ARTICLE 28. COUNTY EMERGENCY SERVICES FEE ON HOTEL STAYS.

§7-28-1. Legislative findings and purpose.

1 The Legislature finds that the provision of emergency services—including emergency
 2 medical services, fire protection, law enforcement, and public safety answering point (911)
 3 operations—is essential to the health, safety, and welfare of the citizens of West Virginia and of
 4 visitors to this state. The Legislature further finds that counties experience increased demand for
 5 emergency response resources as a result of transient populations, including guests of hotels and
 6 other short-term lodging accommodations. Therefore, it is the purpose of this article to authorize
 7 county commissions to impose and collect an emergency services fee on hotel stays to ensure
 8 adequate and sustainable funding for county emergency services.

§7-28-2. Definitions.

1 As used in this article, unless the context clearly requires otherwise:
 2 "Commission" means the county commission of any county in the state of West Virginia.
 3 "Emergency services" includes, but is not limited to, emergency medical services (EMS),
 4 fire departments (career or volunteer), law enforcement agencies, and public safety answering
 5 points (PSAPs or 911 centers).
 6 "Hotel" means any facility, building, dwelling, structure, or portion thereof that offers

7 lodging to the public for compensation for periods of less than 30 consecutive days, including, but
8 not limited to, hotels, motels, inns, tourist cabins, bed-and-breakfast establishments, short-term
9 rentals, vacation rentals, and any residential or commercial property rented or leased for transient
10 occupancy, regardless of whether the rental is arranged, facilitated, advertised, or booked directly
11 or through a third-party marketplace, online platform, application, or similar service.

12 "Occupant" means any individual who, for a consideration, uses, possesses, or has the
13 right to use or possess any room or lodging accommodation in a hotel under any lease,
14 concession, permit, license, or other agreement.

15 "Operator" means any person who operates, manages, or controls a hotel, whether as
16 owner, lessee, sublessee, mortgagee in possession, licensee, or in any other capacity.

17 "Marketplace facilitator" means a person or entity that, directly or indirectly, through one or
18 more digital platforms, websites, applications, or similar means, facilitates, brokers, lists,
19 advertises, or otherwise arranges for the rental of hotel accommodations on behalf of an operator
20 or occupant, and that collects, processes, or transmits payment, or otherwise sets or controls the
21 terms of occupancy. For purposes of interpretation, the term "marketplace facilitator" shall be
22 construed consistently with the concept of marketplace facilitators as used in §11-15-2b of this
23 code, to the extent not inconsistent with this article.

24 "Short-term rental" means the rental or leasing of any dwelling unit, or portion thereof, for
25 lodging purposes for a period of less than 30 consecutive days.

26 "Transient" means any person who occupies or has the right to occupy a hotel room or
27 lodging accommodation for a period of less than 30 consecutive days, regardless of whether the
28 right to occupy is based on contract, concession, permit, license, rental agreement, or other
29 agreement, and regardless of whether the occupancy is for leisure, business, emergency shelter,
30 temporary housing, or any other purpose.

§7-28-3. Authorization to impose emergency services fee.

1 (a) The county commission of any county is hereby authorized to impose, by order entered

2 of record, an emergency services fee on each night of occupancy of a room or lodging
3 accommodation in a hotel located within the county.

4 (b) The fee imposed pursuant to this section shall not exceed \$5 per night per occupied
5 room or lodging accommodation.

6 (c) The commission shall set the amount of the fee and may establish different rates for
7 different classes of accommodations or geographic areas within the county, provided that no fee
8 shall exceed the maximum amount set forth in subsection (b) of this section.

9 (d) The fee authorized by this article shall be in addition to any other tax or assessment
10 authorized by law, including the hotel occupancy tax imposed pursuant to §7-18-1 et seq. of this
11 code.

§7-28-4. Collection and remittance.

1 (a) Every operator of a hotel shall collect the emergency services fee from each occupant
2 at the same time the room charge is collected and shall remit the fees to the county commission, or
3 its designated officer or agent, on or before the fifteenth day of each month for fees collected
4 during the preceding month.

5 (b) Each remittance shall be accompanied by a return, on forms prescribed by the county
6 commission, showing the total number of rooms or lodging accommodations occupied and such
7 other information as the commission may reasonably require.

8 (c) The county commission may adopt reasonable rules, regulations, or administrative
9 procedures necessary to administer, collect, and enforce the fee authorized by this article.

10 (d) In addition to requiring collection and remittance by a hotel operator, the county
11 commission may, by order entered of record, require a marketplace facilitator to collect and remit
12 the emergency services fee imposed by this article on behalf of an operator for any hotel
13 accommodations facilitated through the marketplace facilitator's platform. Unless the
14 commission's order provides otherwise, the operator and the marketplace facilitator shall be jointly
15 and severally liable for the collection and remittance of the fee. Compliance by a marketplace

16 facilitator under this subsection shall relieve the operator of liability for the fee for the applicable
17 transaction.

§7-28-5. Use of proceeds.

1 (a) All funds collected pursuant to this article shall be deposited into a special revenue
2 fund of the county to be known as the "County Emergency Services Fund."

3 (b) Monies in the fund shall be used solely to support emergency services within the
4 county, including, but not limited to emergency medical services, fire departments, law
5 enforcement agencies, public safety answering points (911 centers), and related capital
6 improvements, equipment, training, staffing, or operational costs.

7 (c) The county commission shall determine, by order or resolution, the allocation of funds
8 among eligible emergency service providers and may enter into agreements to ensure
9 accountability and compliance with applicable laws.

§7-28-6. Recordkeeping and enforcement.

1 (a) Each operator and marketplace facilitator subject to this article shall maintain accurate
2 records of all lodging accommodations rented, fees collected, and returns filed for a period of not
3 less than three years and shall make such records available for inspection or audit by the county
4 commission or its designee upon reasonable notice.

5 (b) The county commission may assess penalties and interest for failure to collect or remit
6 the fee as provided by order or ordinance and may pursue civil remedies to recover unpaid
7 amounts.

8 (c) Any person who willfully fails to collect or remit the fee imposed by this article is guilty of
9 a misdemeanor and, upon conviction, shall be fined not more than \$500 for each offense.

§7-28-7. Rulemaking.

1 The county commission may adopt, promulgate, and enforce reasonable rules,
2 regulations, and administrative procedures necessary to effectuate the provisions of this article,
3 consistent with state law.

§7-28-8. Severability.

1 If any provision of this article or its application to any person or circumstance is held invalid,
2 such invalidity shall not affect other provisions or applications of this article which can be given
3 effect without the invalid provision or application, and to this end, the provisions of this article are
4 declared to be severable.

§7-28-9. Effective date.

1 This article shall take effect 90 days from passage, and any county commission order
2 imposing a fee pursuant to this article shall specify an effective date not earlier than 90 days after
3 entry of the order.

NOTE: The purpose of this bill is to authorize county commissions to impose a county-wide emergency services fee on hotel stays, not to exceed \$5 per night, to provide dedicated funding for emergency medical services, fire protection, law enforcement, and 911 operations.

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