WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

ENGROSSED

Committee Substitute

for

House Bill 5652

By Delegates Butler and Pinson

[Originating in the Committee on the Judiciary;

reported on February 26, 2026]

A BILL to amend and reenact §7-18-3 of the Code of West Virginia, 1931, as amended, relating to hotel occupancy tax; providing definitions for construction campsite, occupied construction campsite lots, and recreational campsites; and amending the definitions of hotel, hotel operator, and hotel room.

Be it enacted by the Legislature of West Virginia:

ARTICLE 18. HOTEL OCCUPANCY TAX.

§7-18-3. Definitions.

For the purposes of this article:

~~(a)~~ "Consideration paid" or "consideration" means the amount received in money, credits, property, or other consideration for, or in exchange for, the right to occupy a hotel room as herein defined.

"Construction campsite" means a campground, lodging area, or group of temporary sleeping accommodations constructed, established, or operated primarily to provide temporary housing for workers engaged in construction, extraction, energy development, infrastructure improvement, or other large industrial or commercial projects within or near the county.

~~(b)~~ "Consumer" means a person who pays the consideration for the use or occupancy of a hotel room. The term "consumer" does not mean the government of the United States of America, its agencies or instrumentalities, or the government of the State of West Virginia or political subdivisions thereof.

~~(c)~~ "Hotel" means any facility, building, or buildings, publicly or privately owned (including a facility located in a state, county, or municipal park), in which the public may, for a consideration, obtain sleeping accommodations. The term includes, but is not limited to, boarding houses, hotels, motels, inns, courts, condominiums, lodges, cabins, and tourist homes. The term "hotel" includes state, county, and city parks offering accommodations as herein set forth. The term "hotel" does not mean a hospital, sanitarium, extended care facility, nursing home, or university or college housing unit, or recreational campsites, or any facility providing fewer than three rooms in private homes, not exceeding a total of 10 days in a calendar year, ~~nor any~~ tent, or trailer: ~~or camper campsites~~ *Provided*, That where a university or college housing unit provides sleeping accommodations for the general nonstudent public for a consideration, the term "hotel" does, if otherwise applicable, apply to those accommodations for the purposes of this tax: *Provided, however*, That a county commission may, by ordinance, designate certain construction campsites, as defined in this section, as a hotel for purposes of the collection of the hotel occupancy tax: *Provided further*, That any tax collected from construction campsites so designated shall be deposited into a special revenue fund and used solely for public safety services, including law enforcement, fire protection, and emergency medical services within the county: *And Provided further*, That any designation of a construction campsite as a hotel shall expire five years after such designation unless affirmatively renewed by the county commission: *And Provided Further,* That any designation or renewal of designation of a construction campsite pursuant to this subsection shall be made by ordinance adopted only after prior public notice published as a Class II legal advertisement in compliance with §59-3-1 *et seq.* of this code and following a public hearing conducted by the county commission at least 10 days prior to the final vote on the designation or renewal.

~~(d)~~ "Hotel operator" means the person who is the proprietor of a hotel, whether in the capacity of owner, lessee, mortgagee in possession, licensee, trustee in possession, trustee in bankruptcy, receiver, executor, or in any other capacity. Where the hotel operator performs his or her functions through a managing agent of any type or character other than an employee, the managing agent is a hotel operator for the purposes of this article and has the same duties and liabilities as his or her principal. For purposes of this article, the operator of a construction campsite designated by a county commission herein shall be deemed a hotel operator and shall collect and remit the tax imposed on each occupied construction campsite lot. Compliance with the provisions of this article by either the principal or the managing agent is, however, considered to be compliance by both.

~~(e)~~ "Hotel room" means any room or suite of rooms or other facility affording sleeping accommodations to the general public and situated within a hotel. For purposes of this article, the term "hotel room" includes an occupied construction campsite lot, as defined in this section. The term "hotel room" does not include:

(1) A banquet room, meeting room, or any other room not primarily used for, or in conjunction with, sleeping accommodations;

(2) Sleeping accommodations rented on a month-to-month basis or other rental arrangement for 30 days or longer at the inception at a boarding house, condominium, cabin, tourist home, apartment, or home: *Provided*, That this subdivision does not apply to an occupied construction campsite lot designated pursuant to this section; or

(3) Sleeping accommodations rented by a hotel operator to those persons directly employed by the hotel operator for the purposes of performing duties in support of the operation of the hotel or related operations.

~~(f)~~ "Marketplace facilitator" shall have the same meaning as stated in §11-15A-1(b)(8) of this code.

"Occupied construction campsite lot" means a lot within a construction campsite for which consideration has been paid or is due and upon which a recreational vehicle, camper, temporary structure, tiny home, modular unit, park model, prefabricated structure, or similar nonpermanent sleeping accommodation has been placed to house workers.

~~(g)~~ "Person" means any individual, firm, partnership, joint venture, association, syndicate, social club, fraternal organization, joint stock company, receiver, corporation, guardian, trust, business trust, trustee, committee, estate, executor, administrator, or any other group or combination acting as a unit.

"Recreational campsite" means a campsite, campground, or outdoor lodging area developed or operated primarily for leisure, travel, tourism, or outdoor recreational use, including accommodations for tents, recreational vehicles, campers, or similar nonpermanent structures, and which is not primarily established to house workers associated with industrial, infrastructure, energy, or large-scale construction projects.

~~(h)~~ "State park" means any state-owned facility which is part of this state's park and recreation system established pursuant to this code. For purposes of this article, any recreational facility otherwise qualifying as a "hotel" and situated within a state park is considered to be solely within the county in which the building or buildings comprising the facility are physically situated, notwithstanding the fact that the state park within which the facility is located may lie within the jurisdiction of more than one county.

~~(i)~~ "Tax", "taxes", or "this tax" means the hotel occupancy tax authorized by this article.

~~(j)~~ "Taxing authority" means a municipality or county levying or imposing the tax authorized by this article.

~~(k)~~ "Taxpayer" means any person liable for the tax authorized by this article.