

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 418

**FISCAL
NOTE**

By Senator Helton

[Introduced January 15, 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, and §7-28-7, relating to
3 creating the Safer Communities Act; stating legislative findings and declarations; providing
4 definitions; authorizing counties to levy a public safety sales or amusement tax; requiring
5 notification to certain offices; providing for severability; and providing exclusions.

Be it enacted by the Legislature of West Virginia:

ARTICLE 28. SAFER COMMUNITIES ACT.

§7-28-1. Short title.

1 This article shall be known and may be cited as the "Safer Communities Act".

§7-28-2. Legislative Declarations.

1 (a) The Legislature finds and declares that:

2 (1) West Virginia counties face challenges delivering services required by federal and state
3 law or demanded by their constituents, and need assistance in funding public safety, school safety,
4 and emergency response services;

5 (2) Counties are sometimes restrained by state statutes, policies, and rules that challenge
6 their ability to carry out their duties and responsibilities in a cost effective, efficient, and timely
7 manner;

8 (3) Under traditional funding mechanisms, many county commissions, sheriffs'
9 departments, fire departments, and emergency and ambulance services struggle to meet the
10 emergency service and public safety needs in unincorporated areas of this state;

11 (4) Under traditional funding mechanisms, county boards of education have struggled to
12 secure an adequate number of school resource officers to keep students safe;

13 (5) Public safety and emergency services are critical to economic development; and

14 (6) County commissions need greater ability to provide emergency services and to provide
15 county boards of education with school resource officers.

(b) Commencing on July 1, 2026, any county that is current in payment of all state fees may enact the Safer Communities Act pursuant to the provisions of this article. Any county wishing to participate in the Safer Communities Act and levy a public safety sales or amusement tax as described by this article, shall secure the support of a simple majority of ballots cast by its qualified voters through a ballot referendum during the next scheduled general election.

§7-28-3. Definitions.

As used in this article:

"Amusement tax" shall have the same meaning as set forth at §8-13-6 of this code;

"Emergency response services" includes services governed by the Office of Emergency Services, as set forth at §15-15A-1 et seq. of this code, and emergency medical services governed by the Office of Emergency Medical Services under §16-4C01 et seq. of this code;

"Sales tax" means the consumer sales tax and shall have the same meaning as set forth at §11-15-1 et seq. of this code; and

"School resource officers" or "SROs" are sworn law enforcement officers responsible for safety and crime prevention in schools.

§7-28-4. Order to impose county public safety sales or amusement tax.

Upon approval of a public safety sales tax or amusement tax by a simple majority of the qualified voters of any county during a general election, the county commission shall issue an order that imposes a tax as provided in this article at a rate not to exceed one percent of the purchase price of items subject to sales or amusement tax.

§7-28-5. Notification of Tax Commissioner, Auditor, and Treasurer.

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

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

6 Treasurer.

7 (c) Furthermore, counties shall use the services of the Tax Commissioner to administer,
8 enforce, and collect the tax required by the provisions of §11-15-1 et seq., §11-15A-1 et seq., and
9 §11-15B-1 et seq., of this code and all applicable provisions of the Streamlined Sales and Use Tax
10 Agreement.

§7-28-6. Exclusions.

1 (a) The sales or amusement tax set forth in this article shall not apply to any municipality
2 that participates in the Municipal Home Rule Program as defined in §8-1-5a of this code.
3 (b) The sales or amusement tax set forth in this article shall not apply to any municipality
4 that has a current amusement tax.

§7-28-7. Severability.

1 Each subsection, paragraph, and portion of each paragraph of this section is severable. If
2 one or more sections, paragraphs, or portions of one or more paragraphs of this section are held
3 invalid on their face or as applied to particular facts, then the remaining portions and applications
4 of the section shall be given full effect to the greatest extent practicable.

NOTE: The purpose of this bill is to create the Safer Communities Act. The bill states legislative findings and declarations; provides definitions; authorizes counties to levy a public safety sales or amusement tax; requires notification to certain offices; provides for severability; and provides exclusions.

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