

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Enrolled**

### **Senate Bill 749**

BY SENATOR BARRETT

[Passed February 27, 2026; in effect 90 days from  
passage (May 28, 2026)]



1 AN ACT to amend and reenact §7-22-9 of the Code of West Virginia, 1931, as amended, relating  
2 to county economic opportunity development districts; and to authorize the Berkeley  
3 County Commission to levy a special district excise tax for the benefit of the Berkeley  
4 County 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  
2 only 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  
4 six-a, article X of the Constitution of this state as follows: (1) The Legislature may appropriate  
5 state funds for use in matching or maximizing grants-in-aid for public purposes from the United  
6 States or any department, bureau, commission, or agency thereof, or any other source, to any  
7 county, municipality, or other political subdivision of the state, under such circumstances and  
8 subject to such terms, conditions, and restrictions as the Legislature may prescribe by law; and  
9 (2) the Legislature may impose a state tax or taxes, or dedicate a state tax or taxes, or any portion  
10 thereof for the benefit of, and use by, counties, municipalities, or other political subdivisions of the  
11 state for public purposes, the proceeds of any such imposed or dedicated tax or taxes or portion  
12 thereof to be distributed to such counties, municipalities, or other political subdivisions of the state  
13 under such circumstances and subject to such terms, conditions and restrictions as the  
14 Legislature may 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,  
21 including the unique characteristics of location, current condition and activity of and within the  
22 area included in such proposed economic opportunity development district and that for such  
23 reasons a statute more general in ultimate application is not feasible for accomplishment of the  
24 intention and purpose of the Legislature in enacting this article. Therefore, no economic  
25 opportunity development district excise tax may be levied by a county commission until after the  
26 Legislature expressly authorizes the county commission to levy a special district excise tax on  
27 sales of 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  
33 the Fort Henry Economic Opportunity Development District which comprises 500 contiguous  
34 acres of land. Notwithstanding the time limitations provisions of subdivision (2), subsection (a),  
35 section fifteen of this article, the Fort Henry Economic Opportunity Development District shall not  
36 be 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  
39 of §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  
42 of 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 30 days.

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

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

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

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

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

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

98 (A) The amount of special district excise tax collected during the fiscal year;

99 (B) The total assessed value of all property located in the district at the inception of the  
100 district;

101 (C) The total assessed value of all property for the most recent property tax year in the  
102 district;

103 (D) A list of all businesses operating in the special district during the report year;

104 (E) The amount of indebtedness attributed to the sales tax increment financing project;

105 (F) The date of maturity for debts and annual amortization payment schedules for debt  
106 financed with the sales tax increment financing project;

107 (G) The projected date for retirement of all debt financed with the sales tax increment  
108 financing project; and

109 (H) The projected date of dissolution of the special district.



The Clerk of the Senate and the Clerk of the House of Delegates hereby certify that the foregoing bill is correctly enrolled.

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*Clerk of the Senate*

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*Clerk of the House of Delegates*

Originated in the Senate.

In effect 90 days from passage.

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*President of the Senate*

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*Speaker of the House of Delegates*

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The within is ..... this the.....  
Day of ....., 2026.

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*Governor*