

# WEST VIRGINIA LEGISLATURE

## 2026 REGULAR SESSION

Introduced

### Senate Bill 955

FISCAL  
NOTE

By Senators Grady and Tarr

[Introduced February 16, 2026; referred  
to the Committee on Government Organization; and  
then to the Committee on Finance]

1 A BILL to amend and reenact §7-18-3 of the Code of West Virginia, 1931, as amended, relating to  
 2 hotel occupancy tax; and providing definitions.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 18. HOTEL OCCUPANCY TAX.**

**§7-18-3. Definitions.**

1 For the purposes of this article:

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

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

9 (c) "Hotel" means any facility, building, or buildings, publicly or privately owned (including a  
 10 facility located in a state, county, or municipal park), in which the public may, for a consideration,  
 11 obtain sleeping accommodations. The term includes, but is not limited to, boarding houses, hotels,  
 12 motels, inns, courts, condominiums, lodges, cabins, and tourist homes. The term "hotel" includes  
 13 state, county, and city parks offering accommodations as herein set forth. The term "hotel" does  
 14 not mean a hospital, sanitarium, extended care facility, nursing home, or university or college  
 15 housing unit, or any facility providing fewer than three rooms in private homes, not exceeding a  
 16 total of 10 days in a calendar year, ~~nor any tent, or trailer, or camper campsites:~~ *Provided*, That  
 17 where a university or college housing unit provides sleeping accommodations for the general  
 18 nonstudent public for a consideration, the term "hotel" does, if otherwise applicable, apply to those  
 19 accommodations for the purposes of this tax. *Provided, however, That a county commission may,*  
 20 *by vote, designate specific campgrounds or sites utilized as a "hotel" for the purpose of the*  
 21 *collection of the Hotel Occupancy Tax: Provided, further, That any tax collected from such*

22 designated campsites shall be specifically earmarked for public safety services within that county.

23       (d) "Hotel operator" means the person who is the proprietor of a hotel, whether in the  
24 capacity of owner, lessee, mortgagee in possession, licensee, trustee in possession, trustee in  
25 bankruptcy, receiver, executor, or in any other capacity. Where the hotel operator performs his or  
26 her functions through a managing agent of any type or character other than an employee, the  
27 managing agent is a hotel operator for the purposes of this article and has the same duties and  
28 liabilities as his or her principal. Compliance with the provisions of this article by either the principal  
29 or the managing agent is, however, considered to be compliance by both.

30       (e) "Hotel room" means any room or suite of rooms or other facility affording sleeping  
31 accommodations to the general public and situated within a hotel. The term "hotel room" does not  
32 include:

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

35           (2) Sleeping accommodations rented on a month-to-month basis or other rental  
36 arrangement for 30 days or longer at the inception at a boarding house, condominium, cabin,  
37 tourist home, apartment, or home; or

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

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

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

47       (h) "State park" means any state-owned facility which is part of this state's park and

48 recreation system established pursuant to this code. For purposes of this article, any recreational  
49 facility otherwise qualifying as a "hotel" and situated within a state park is considered to be solely  
50 within the county in which the building or buildings comprising the facility are physically situated,  
51 notwithstanding the fact that the state park within which the facility is located may lie within the  
52 jurisdiction of more than one county.

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

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

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

NOTE: The purpose of this bill is to amend the definition of "hotel" to include campground sites and to provide the county commission the authority to authorize campground site for the purpose of collecting hotel occupancy tax.

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