

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4776

By Delegates Pritt and Clay

[Introduced January 23, 2026; referred to the

Committee on Finance]

1 A BILL to amend and reenact §7-18-2 of the Code of West Virginia, 1931, as amended, relating to
2 increase the maximum hotel occupancy tax permitted by municipal or county ordinances
3 from six percent to eight percent.

Be it enacted by the Legislature of West Virginia:

ARTICLE 18. HOTEL OCCUPANCY TAX.

§7-18-2. Rate of tax.

1 (a) The rate of tax imposed shall be three percent of the consideration paid for the use or
2 occupancy of a hotel room.
3 (b) On and after July 1, 2005, a municipality may by ordinance increase the rate of tax
4 imposed in this section to not more than ~~six~~ eight percent of the consideration paid for the use or
5 occupancy of a hotel room: *Provided*, That notwithstanding any other provision of this article to the
6 contrary, a municipality may not impose any tax authorized by this article on a hotel located within
7 its corporate limits upon which a county was imposing a tax authorized by this article on or after
8 January 1, 2005, and continuously thereafter to and including the effective date of annexation of
9 the territory in which the hotel is located pursuant to §8-6-1 et seq. of this code and, as to that
10 hotel, the county ~~is authorized to~~ may continue to impose and collect the tax authorized by this
11 article at the rate of three percent of the consideration paid for the use or occupancy of a hotel
12 room: *Provided, however*, That after June 30, 2007, the county ~~is authorized to~~ may continue to
13 impose and collect the tax authorized by this article at the rate of not more than ~~six~~ eight percent of
14 the consideration paid for the use or occupancy of a hotel room: *Provided further*, That prior to any
15 increase in the rate of tax, the county shall comply with the requirements of subsection (c) of this
16 section: *And provided further*, That ~~in the event if~~ the county commission duly enters an order of
17 record that ceases to impose the tax authorized by this article on that hotel, then, as to that hotel,
18 the municipality in which the hotel is located by reason of the annexation may impose the tax
19 authorized by this article. Prior to the second reading of an ordinance proposed by a municipality

20 to increase the rate of tax, the municipality shall conduct a properly noticed public hearing on the
21 issue.

22 (c) On and after July 1, 2007, a county may by ordinance increase the rate of tax imposed
23 in this section to not more than ~~six~~ eight percent of the consideration paid for the use or occupancy
24 of a hotel room. At least 10 days prior to the final vote of a county commission on an ordinance
25 proposed by a county commission to increase the rate of tax, the county commission shall conduct
26 a properly noticed public hearing on the issue.

27 (d) The consideration paid for the use or occupancy of a hotel room may not include the
28 amount of tax imposed on the transaction under §11-15-1 *et seq.* of this code or charges for meals,
29 valet service, room service, telephone service or other charges or consideration not paid for use or
30 occupancy of a hotel room.

31 (e) The tax may not be imposed on complimentary hotel rooms provided without charge by
32 a hotel operator to guests.

NOTE: The purpose of this bill is to increase the maximum hotel occupancy tax permitted
by municipal or county ordinances from six percent to eight percent

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