

# WEST VIRGINIA CODE: §7-25-13

## **§7-25-13. Resort service fee administration.**

(a) Not less than thirty days prior to the date that the resort service fee becomes effective, the board shall adopt an administrative resolution governing the collection and reporting of the resort service fee. This administrative resolution may be amended at any time as may be necessary to effectively administer the resort service fee.

(b) The administrative resolution shall specify:

(1) The time that the resort service fees collected by businesses are to be remitted to the district;

(2) The office, officer or employee of the district responsible for collecting and accounting for the resort service fee receipts;

(3) The office, officer or employee of the district responsible for enforcing collection of resort service fees and the methods and procedures to be used in enforcing the collection of resort service fees due; and

(4) The penalties for failure to report resort service fees due, failure to remit resort service fees due and violation of the administrative resolution.

(c) The administrative resolution may include:

(1) Further clarification and specificity in the categories of goods and services that are subject to the resort service fee consistent with subdivision (q), section three of this article; and

(2) Other administrative details necessary for the efficient and effective administration of the resort service fee.