WEST VIRGINIA CODE CHAPTER 15 ARTICLE 1H

WV Legislature

§15-1H-1. Definitions.

As used in this article:

(1) "Camp Dawson" means the state military reservation located near Kingwood, Preston County, West Virginia, and any training areas, ranges or facilities located on or about the reservation used for military purposes.

(2) "Morale, welfare and recreation facility" means any post exchange, canteen, barber shop, fitness center, snack bar, transient housing, billeting operation, laundry or similar facility, the purpose of which is to enhance the morale and welfare of military personnel.

(3) "Nonappropriated fund instrumentality" means an enterprise operated exclusively with funds derived from sales or user fees, which receives no legislative appropriations for its operations.

(4) "Nonappropriated fund employee" means an employee of a nonappropriated fund instrumentality, who is not an employee of the state.

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§15-1H-2. Morale, welfare and recreation facilities; nonappropriated fund instrumentalities.

(a) The Adjutant General is authorized to establish morale, welfare and recreation facilities within the state as in his or her judgment may be necessary and proper for military purposes.

(b) Notwithstanding any other provision of this code to the contrary, the Adjutant General is authorized to establish a nonappropriated fund instrumentality for the purpose of operating the morale, welfare and recreation facilities.

(c) A nonappropriated fund instrumentality established under this section may:

(1) Contract for goods and services;

(2) Hire employees under terms and conditions as it may negotiate, subject only to applicable state and federal labor laws;

(3) Establish a system of bookkeeping, accounting and auditing procedures for the proper handling of funds derived from its operations; and

(4) Perform any other action necessary to establish a board, corporation or other entity for the purpose of operating the morale, welfare and recreation facilities.

(d) A nonappropriated fund instrumentality established under this section is solely responsible for its operations. No debt of the nonappropriated fund instrumentality is a debt of the state. No action of the nonappropriated fund instrumentality is an action of the state, nor does it obligate the state in any manner.

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§15-1H-3. Regulations.

The Adjutant General shall promulgate regulations for the operation of morale, welfare and recreation facilities and any nonappropriated fund instrumentality established under this article.

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§15-1H-4. Use of funds.

All proceeds derived from the operation of the morale, welfare and recreation facilities within the state shall, after the payment of operating expenses, notwithstanding any provision of this code to the contrary, be used exclusively to benefit any morale, welfare and recreation facilities established pursuant to this section.

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§15-1H-5. Sales to be tax exempt.

Any sales of goods made by a canteen or snack bar facility on a state reservation or state training facility under the jurisdiction of the Adjutant General are exempt from the payment of state consumers sales taxes pursuant to the provisions of article fifteen, chapter eleven of this code.

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§15-1H-6. Limitation on sales.

Use of the morale, welfare and recreation facilities provided for in this article are limited to:

(1) Active and reserve component members of the Armed Forces of the United States;

(2) Persons retired from the Armed Forces of the United States;

(3) Dependents of service members or retirees;

(4) Civilian employees of the United States; and

(5) Employees of the State of West Virginia.

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