WEST VIRGINIA CODE: §7-18-1

§7-18-1. Hotel occupancy tax.

(a) Authority to impose. -- On and after July 1, 1985, any county or municipality may impose and collect a privilege tax upon the occupancy of hotel rooms located within its taxing jurisdiction. The tax shall be imposed and collected as provided in this article.

(b) Municipal tax. -- A municipal hotel tax shall be imposed by ordinance enacted by the governing body of the municipality, in accordance with the provisions of article eleven, chapter eight of this code. The tax shall be imposed uniformly throughout the municipality; and the tax shall apply to all hotels located within the corporate limits of the municipality, including hotels owned by the state or by any political subdivision of this state.

(c) County tax. -- A county hotel tax shall be imposed by order of the county commission duly entered of record. The tax shall be imposed uniformly throughout the county: Provided, That no county commission may impose its tax on hotels located within the corporate limits of any municipality situated, in whole or in part, within the county: Provided, however, That the tax collected by a hotel owned by a municipality but located outside the corporate limits of the municipality pursuant to this article shall be remitted to the municipality owning the hotel for expenditure pursuant to the provisions of section fourteen of this article. The tax shall apply to all hotels located outside the corporate limits of a municipality, including hotels owned by the state or any political subdivision of this state.

(d) The tax shall be imposed on the consumer and shall be collected by the hotel operator as part of the consideration paid for the occupancy of a hotel room.

WV Legislature