# WEST VIRGINIA CODE: §7-18-13A

**§7-18-13a. Annual reports by convention and visitor's bureaus; eligibility for hotel occupancy tax proceeds.**

(a) On or before 90 days after the end of its fiscal year, every convention and visitor's bureau which receives any appropriation of hotel occupancy tax from one or more counties or municipalities shall file with each such county or municipality, the State Auditor, the Joint Committee on Government and Finance, and the West Virginia Association of Convention and Visitors Bureaus a report, including an income statement and balance sheet, showing all amounts of hotel occupancy tax appropriated to the convention and visitor's bureau and all expenditures of hotel occupancy tax made by the convention and visitor's bureau for the prior fiscal year, as well as any such information required by subsection (b) of this section. A convention and visitor's bureau that has not filed a report in accordance with the provisions of this section shall be ineligible to receive additional appropriations of hotel occupancy tax proceeds until such report has been filed.

(b) In order to qualify for a distribution of net proceeds pursuant to §7-18-14 of this code, a convention and visitor's bureau shall satisfy the following requirements:

(1) The convention and visitor's bureau shall have a minimum annual budget;

(2) The convention and visitor's bureau shall establish a marketing plan targeting markets outside of a 50-mile radius of the bureau's municipality or county of operation;

(3) The annual operating budget for the convention and visitor's bureau allocates approximately 40 percent of annual revenues to advertising and marketing, approximately 40 percent to salaries and personnel, and approximately 20 percent to other operating expenses: *Provided*, That a convention and visitor's bureau that allocates less than 40 percent of annual revenues to salaries and personnel shall be considered to have satisfied the budget allocation requirement;

(4) The convention and visitor's bureau has a full-time executive director that maintains the minimum number of continuing education hours recommended annually by industry standards;

(5) The convention and visitor's bureau has a physical office and/or visitor center that is accessible at least 40 hours per week and has a dedicated phone line;

(6) The convention and visitor's bureau maintains a website and appropriate marketing materials;

(7) The convention and visitor's bureau has received accreditation from an accrediting body; and

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(8) The convention and visitor's bureau submits an annual report to all of its funding entities, which shall include, but not be limited to, the information provided for in this subsection; and .

Nothing in this section may be construed as to interfere with the ability of a county or municipality to enter into any agreements or partnerships with convention and visitor's bureaus in neighboring counties or municipalities for the purposes of distributing net tax proceeds pursuant to §7-18-14 of this code, so long as all other requirements of this section are met.

(c) At least once every three years, any bureau that receives any appropriation of hotel occupancy tax from one or more counties or municipalities shall cause an audit or financial review, in a form as is appropriate to the particular bureau, to be made by an independent certified public accountant of all its books, accounts, and records relating to all receipts and expenditures of any hotel occupancy tax appropriations for the three prior fiscal years of the bureau. A copy of the audit or financial review shall be filed with each county or municipality from which the bureau received an appropriation of hotel occupancy tax, the State Auditor, the Joint Committee on Government and Finance, and the West Virginia Association of Convention and Visitors Bureaus. After July 1, 2024, a bureau that has not caused such an audit or financial review to be made is ineligible to receive an appropriation of hotel occupancy tax proceeds pursuant to §7-18-14 of this code.

(d) In order to encourage counties and municipalities to work within the existing framework of convention and visitor's bureaus, there shall be a moratorium on the authorization of new convention and visitor's bureaus until June 30, 2026. A county or municipality may not appropriate any net proceeds of hotel occupancy taxes, pursuant to §7-18-14 of this code, to any convention or visitor's bureau created on or after the amendments to this section enacted during the regular session of the Legislature, 2021, and prior to the end of the moratorium imposed by this subsection. On or after June 30, 2026, any new convention and visitor's bureau which meets all of the requirements of subsection (b) of this section shall qualify for a distribution of net proceeds pursuant to §7-18-14 of this code.

(e) No county commission of a county in which a convention and visitor's bureau is located shall be prohibited from appointing one county commissioner as a voting member of the county convention and visitor's bureau. If there is a multi-county convention and visitor's bureau, each county commission associated with that facility shall be allowed, in its discretion, to have a voting-member seat on the multi-county convention and visitor's bureau board: *Provided*, That the absence of any county commissioner member from any timely noticed and scheduled business meeting of the county convention and visitor's bureau shall not be considered for suggesting the absence of a quorum for the conducting of the business to be considered on the county convention and visitor's bureau's meeting agenda.

(f) Nothing in this section may prohibit either the State Auditor or the Legislative Auditor from conducting regular reviews or audits of the operations or finances of a convention and visitor's bureau to ensure compliance with this code.

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