# WEST VIRGINIA CODE: §7-18-2

**§7-18-2. Rate of tax.**

(a) The rate of tax imposed shall be three percent of the consideration paid for the use or occupancy of a hotel room.

(b) On and after July 1, 2005, a municipality may by ordinance increase the rate of tax imposed in this section to not more than six percent of the consideration paid for the use or occupancy of a hotel room: Provided, That notwithstanding any other provision of this article to the contrary, a municipality may not impose any tax authorized by this article on a hotel located within its corporate limits upon which a county was imposing a tax authorized by this article on or after January 1, 2005, and continuously thereafter to and including the effective date of annexation of the territory in which the hotel is located pursuant to article six, chapter eight of this code and, as to that hotel, the county is authorized to continue to impose and collect the tax authorized by this article at the rate of three percent of the consideration paid for the use or occupancy of a hotel room: Provided, however, That after June 30, 2007, the county is authorized to continue to impose and collect the tax authorized by this article at the rate of not more than six percent of the consideration paid for the use or occupancy of a hotel room: Provided further, That prior to any increase in the rate of tax, the county shall comply with the requirements of subsection (c) of this section: And provided further, That in the event the county commission duly enters an order of record that ceases to impose the tax authorized by this article on that hotel, then, as to that hotel, the municipality in which the hotel is located by reason of the annexation may impose the tax authorized by this article. Prior to the second reading of an ordinance proposed by a municipality to increase the rate of tax, the municipality shall conduct a properly noticed public hearing on the issue.

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

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

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

www.LegisWV.gov