WEST VIRGINIA CODE: §7-18-3

§7-18-3. Definitions.

For the purposes of this article:

(a) “Consideration paid” or “consideration” means the amount received in money, credits, property, or other consideration for, or in exchange for, the right to occupy a hotel room as herein defined.

(b) “Consumer” means a person who pays the consideration for the use or occupancy of a hotel room. The term “consumer” does not mean the government of the United States of America, its agencies or instrumentalities, or the government of the State of West Virginia or political subdivisions thereof.

(c) “Hotel” means any facility, building, or buildings, publicly or privately owned (including a facility located in a state, county, or municipal park), in which the public may, for a consideration, obtain sleeping accommodations. The term includes, but is not limited to, boarding houses, hotels, motels, inns, courts, condominiums, lodges, cabins, and tourist homes. The term “hotel” includes state, county, and city parks offering accommodations as herein set forth. The term “hotel” does not mean a hospital, sanitarium, extended care facility, nursing home, or university or college housing unit, or any facility providing fewer than three rooms in private homes, not exceeding a total of 10 days in a calendar year, nor any tent, trailer, or camper campsites: *Provided*, That where a university or college housing unit provides sleeping accommodations for the general nonstudent public for a consideration, the term “hotel” does, if otherwise applicable, apply to those accommodations for the purposes of this tax.

(d) “Hotel operator” means the person who is the proprietor of a hotel, whether in the capacity of owner, lessee, mortgagee in possession, licensee, trustee in possession, trustee in bankruptcy, receiver, executor, or in any other capacity. Where the hotel operator performs his or her functions through a managing agent of any type or character other than an employee, the managing agent is a hotel operator for the purposes of this article and has the same duties and liabilities as his or her principal. Compliance with the provisions of this article by either the principal or the managing agent is, however, considered to be compliance by both.

(e) “Hotel room” means any room or suite of rooms or other facility affording sleeping accommodations to the general public and situated within a hotel. The term “hotel room” does not include:

(1) A banquet room, meeting room, or any other room not primarily used for, or in conjunction with, sleeping accommodations;

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(2) Sleeping accommodations rented on a month-to-month basis or other rental arrangement for 30 days or longer at the inception at a boarding house, condominium, cabin, tourist home, apartment, or home; or

(3) Sleeping accommodations rented by a hotel operator to those persons directly employed by the hotel operator for the purposes of performing duties in support of the operation of the hotel or related operations.

(f) "Marketplace facilitator" shall have the same meaning as stated in §11-15A-1(b)(8) of this code.

(g) "Person" means any individual, firm, partnership, joint venture, association, syndicate, social club, fraternal organization, joint stock company, receiver, corporation, guardian, trust, business trust, trustee, committee, estate, executor, administrator, or any other group or combination acting as a unit.

(h) "State park" means any state-owned facility which is part of this state's park and recreation system established pursuant to this code. For purposes of this article, any recreational facility otherwise qualifying as a "hotel" and situated within a state park is considered to be solely within the county in which the building or buildings comprising the facility are physically situated, notwithstanding the fact that the state park within which the facility is located may lie within the jurisdiction of more than one county.

(i) "Tax", "taxes", or "this tax" means the hotel occupancy tax authorized by this article.

(j) "Taxing authority" means a municipality or county levying or imposing the tax authorized by this article.

(k) "Taxpayer" means any person liable for the tax authorized by this article.

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