WEST VIRGINIA CODE: §7-22-15

§7-22-15. Abolishment and dissolution of district; notice; hearing.

(a) General. -- (1) Except upon the express written consent of the Executive Director of the Development Office and of all the holders or obligees of any indebtedness or other instruments the proceeds of which were applied to any development expenditures or any indebtedness the payment of which is secured by revenues payable into the fund provided under section eight of this article or by any public property, a district may only be abolished by the county commission when there is no outstanding indebtedness, the proceeds of which were applied to any development expenditures or the payment of which is secured by revenues payable into the fund provided under section eight of this article, or by any public property, and following a public hearing upon the proposed abolishment.

(2) Thirty-year limitations. --

(A) Thirty-year limitation on new districts. -- Notwithstanding subdivision (1) of this subsection, and notwithstanding any other provision of this code to the contrary, any district for which the date of initial enactment was after December 31, 2013, shall cease to exist and shall be abolished by operation of law, at 11:59 P.M., United States eastern time zone, on December 31 of the thirtieth calendar year subsequent to the initial year of enactment. Special district excise tax may not be levied, imposed or collected in or from the district so abolished or from or on any business located therein or any transaction occurring therein after the cessation and abolishment of the district.

(B) Thirty-year limitation on preexisting districts receiving authorization for boundary changes or other changes after December 31, 2013. -- Notwithstanding subdivision (1) of this subsection, notwithstanding any other provision of this Code to the contrary and notwithstanding a date of initial enactment for a district that is prior to December 31, 2013, if legislative authorization is enacted after December 31, 2013, to expand or amend the previously authorized boundary, size or acreage of the district, or make any other amendment or change relating to the district, such district shall cease to exist and shall be abolished by operation of law, at 11:59 P.M., United States eastern time zone, on December 31 of the thirtieth calendar year subsequent to the initial year of enactment. Special district excise tax may not be levied, imposed or collected in or from the district so abolished or from or on any business located therein or any transaction occurring therein after the cessation and abolishment of the district.

(C) Definitions. -- For purposes of this subdivision:

(i) The term "date of initial enactment" means the date of passage of legislation whereby legislative authorization was first enacted for the county commission to levy special district excise taxes for a district, and prior to enactment of any legislative authorization to expand or amend the authorized boundary, size or acreage of the district, or make any other

WV Legislature

amendment or change relating to the district as originally authorized.

(ii) The term "initial year of enactment" means the calendar year during which the date of initial enactment occurred.

(D) This section shall not be interpreted to abrogate or hinder the authority of the Tax Commissioner to collect, receive, process or administer any special district excise tax accrued, due or payable for any tax period prior to the cessation and abolishment of the district, or to audit and issue assessments of tax, interest, additions to tax and penalties for the collection, remittance and enforcement thereof.

(E) Upon cessation and abolishment of a district under this section or any provision of this code, or any cessation or abolishment of a district for any reason, the consumers sales and service tax and use tax and municipal consumers sales and service tax and use tax, if applicable, shall be imposed, collected, levied and remitted, as provided by law for sales and uses in the previously authorized district.

(b) Notice of public hearing. -- Notice of the public hearing required by subsection (a) of this section shall be provided by first-class mail to all owners of real property within the district and shall be published as a Class I-0 legal advertisement in compliance with article three, chapter fifty-nine of this code at least twenty days prior to the public hearing.

(c) Transfer of district assets and funds. -- Upon the abolishment of any economic opportunity development district, any funds or other assets, contractual rights or obligations, claims against holders of indebtedness or other financial benefits, liabilities or obligations existing after full payment has been made on all existing contracts, bonds, notes or other obligations of the district are transferred to and assumed by the county commission. Any funds or other assets transferred shall be used for the benefit of the area included in the district being abolished.

(d) Reinstatement of district. -- Following abolishment of a district pursuant to this section, its reinstatement requires compliance with all requirements and procedures set forth in this article for the initial development, approval, establishment and creation of an economic opportunity development district.

WV Legislature