WEST VIRGINIA CODE: §7-25-12

§7-25-12. Resort area districts authorized to levy resort service fee; procedure for implementation and cessation of resort service fee; abstract and notice of implementing resolution; rate of resort service fee; permissible uses; limitations on imposition.

(a) Resort area districts are hereby authorized to impose a resort service fee within such district by following the procedures set forth in this section.

(b) No resort service fee shall be implemented within a resort area district without approval by six sevenths of the board. If six sevenths of the board has approved the implementation of a resort service fee, the board shall adopt a resolution specifying the following:

(1) The rate or rates of the resort service fee and the classes of goods and services to which each rate shall apply;

(2) The services and projects authorized to be funded from the proceeds of the resort service fee; and

(3) The effective date of the resort service fee: Provided, That the resort service fee shall not take effect less than ninety days following the adoption of the resolution.

(c) A board may repeal the resolution authorizing implementation of a resort service fee upon approval by six sevenths of the board: Provided, That such resolution may not be repealed if a district has outstanding resort service fee bonds and the terms of such bonds restrict the repeal of such resolution.

(d) After the adoption of a resolution regarding implementation of a resort service fee, an abstract of such resolution, determined by the board to contain sufficient information as to give notice of the contents of such resolution, and notice that such resolution has been adopted shall be posted in multiple, conspicuous public locations within such district and published as a Class II legal advertisement in compliance with the provisions of article three, chapter fifty-nine of this code and the publication area for such publication shall be the resort area district.

(e) The rate of a resort service fee shall not exceed five percent of the purchase price of the goods or services upon which the resort service fee is levied: Provided, That a district may impose the resort service fee at a rate less than five percent.

(f) A resort area district may levy a resort service fee at different rates upon different classes of goods and services.

(g) The proceeds generated by a resort service fee shall solely be used for:

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(1) Paying all or a portion of the costs of providing a service or services within the district; or

(2) Paying all or a portion of the costs of a project or projects, including payment of debt service on resort service fee bonds;

(3) However, a minimum of twenty-five percent of all service fees shall be placed in a reserve account and shall not be used except in compliance with the bylaws.

(h) A resort service fee shall not be imposed upon goods and services sold for resale.

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