

# WEST VIRGINIA CODE: §8-13-3

## **§8-13-3. Hotel occupancy tax.**

Each Class I city shall have plenary power and authority to levy and collect an excise tax upon the occupancy of hotel rooms within the corporate limits of such city; but the rate of such tax shall not exceed three percent of the cost of the hotel room or rooms. The tax shall be levied on the person paying the consideration for the occupancy of the hotel room and shall be collected by the hotel as part of the consideration paid for the use of the hotel room. The tax shall not be levied on any person paying the consideration for the occupancy of a hotel room for ninety or more consecutive days.

For the purpose of this section and any ordinance enacted pursuant thereto, the term "hotel" means any building or buildings in which the public may, for a consideration, obtain sleeping accommodations, including, but not limited to, hotels, motels, inns or courts. The term "hotel" shall not be construed to mean any hospital, sanitarium, extended care facility, nursing home or university or college housing unit.

All revenues collected by a Class I city from any such hotel occupancy tax shall be deposited in the General Revenue Fund of such city and expended for the following purposes and none other: (1) Planning, construction, reconstruction, establishment, acquisition, improvement, renovation, extension, enlargement, equipment, maintenance, repair and operation of convention facilities including, but not limited to, arenas, Auditoriums, civic centers and convention centers; (2) the payment of principal or interest or both on municipal bonds issued pursuant to the provisions of article sixteen of this chapter, the proceeds from the sale of which were used to finance convention facilities; (3) the promotion of conventions; or any combination of the foregoing.

The ordinance of any Class I city imposing any such hotel occupancy tax shall (1) specify the minimum number of hotel rooms which a hotel must have in order for the occupancy of such hotel to be subject to the tax herein authorized; (2) specify the rate of tax, which shall not exceed three percent of the cost of the hotel room or rooms; (3) provide the manner in which the occupancy tax shall be collected and remitted to such Class I city; and (4) provide such other provisions as are necessary for the proper administration and enforcement of the tax.