WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1975

ENROLLED

HOUSE BILL No. 1062

(By Mr. __________ and Mrs. __________)

PASSED March 8, 1975

In Effect ninety days from Passage
AN ACT to amend article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section three, authorizing Class I cities to levy and collect a hotel occupancy tax; limiting the rate of any such tax to three percent of the room rental; providing that any such tax shall be imposed on the occupant and collected by the hotel as part of the consideration paid for the room; defining the term "hotel" for the purpose of the levy and collection of such tax; specifying the use to be made of revenues derived from such tax; and specifying provisions which must be set forth in any municipal ordinance imposing such tax.

Be it enacted by the Legislature of West Virginia:

That article thirteen, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new section, designated section three, to read as follows:

ARTICLE 13. TAXATION AND FINANCE.

§8-13-3. Hotel occupancy tax.

1 Each Class I city shall have plenary power and authority to
2 levy and collect an excise tax upon the occupancy of hotel
3 rooms within the corporate limits of such city; but the rate
4 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 con-
strued to mean any hospital, sanitarium, extended care facil-
ity, 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, establish-
ment, acquisition, improvement, renovation, extension, en-
largement, equipment, maintenance, repair and operation of
convention facilities including, but not limited to, arenas, audi-
toriums, civic centers and convention centers; (2) the payment
of principal or interest or both on municipal bonds issued pur-
suant to the provisions of article sixteen of this chapter, the
proceeds from the sale of which were used to finance conven-
tion facilities; (3) the promotion of conventions; or any com-
bination 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 nec-
essary for the proper administration and enforcement of the
tax.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within ___________________________ this the _______ day of _________________, 1975.

Governor
PRESENTED TO THE GOVERNOR

Date 3/18/75
Time 4:15 p.m.