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STATE OF WEST VIRGINIA

**WEST VIRGINIA LEGISLATURE**  
**REGULAR SESSION, 1975**



**ENROLLED**

HOUSE BILL No. 1062

(By Mr. Tomphris and Mrs. Linier)



PASSED March 8, \_\_\_\_\_ 1975

In Effect ninty days from \_\_\_\_\_ Passage



*[Handwritten scribbles]*

*[Handwritten mark]*

ENROLLED

**H. B. 1062**

(By MR. TOMPKINS and MRS. GIVEN)

[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

5 hotel room or rooms. The tax shall be levied on the person  
6 paying the consideration for the occupancy of the hotel room  
7 and shall be collected by the hotel as part of the consideration  
8 paid for the use of the hotel room. The tax shall not be levied  
9 on any person paying the consideration for the occupancy of  
10 a hotel room for ninety or more consecutive days.

11 For the purpose of this section and any ordinance enacted  
12 pursuant thereto, the term "hotel" means any building or  
13 buildings in which the public may, for a consideration, obtain  
14 sleeping accommodations, including, but not limited to, hotels,  
15 motels, inns or courts. The term "hotel" shall not be con-  
16 strued to mean any hospital, sanitarium, extended care facil-  
17 ity, nursing home or university or college housing unit.

18 All revenues collected by a Class I city from any such hotel  
19 occupancy tax shall be deposited in the general revenue fund  
20 of such city and expended for the following purposes and none  
21 other: (1) planning, construction, reconstruction, establish-  
22 ment, acquisition, improvement, renovation, extension, en-  
23 largement, equipment, maintenance, repair and operation of  
24 convention facilities including, but not limited to, arenas, audi-  
25 toriums, civic centers and convention centers; (2) the payment  
26 of principal or interest or both on municipal bonds issued pur-  
27 suant to the provisions of article sixteen of this chapter, the  
28 proceeds from the sale of which were used to finance conven-  
29 tion facilities; (3) the promotion of conventions; or any com-  
30 bination of the foregoing.

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

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

James L. Davis  
Chairman Senate Committee

Charles C. Christian, Jr.  
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

J. C. Wickes, Jr.  
Clerk of the Senate

W. Blankenship  
Clerk of the House of Delegates

W. B. Hunter  
President of the Senate

Lewis T. M. Thomas  
Speaker House of Delegates

The within approved this the 24th  
March  
day of \_\_\_\_\_, 1975.

Orval Faubus  
Governor

PRESENTED TO THE  
GOVERNOR

Date 3/18/75

Time 4:15 p.m.