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WEST VIRGINIA LEGISLATURE

REGULAR SESSION. 1988

ENROLLED

HOUSE BILL No. 4484

(By E Alegato Schevart,)

ENROLLED H. B. 4484

(By Delegate Schwartz)

[Passed March 12, 1988; in effect July 1, 1988.]

AN ACT to amend and reenact section three, article eighteen, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the hotel occupancy tax and redefining "hotel."

Be it enacted by the Legislature of West Virginia:

That section three, article eighteen, chapter seven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 18. HOTEL OCCUPANCY TAX.

§7-18-3. Definitions.

1 For the purposes of this article:

(a) "Consideration paid" or "consideration" means the
amount received in money, credits, property or other
consideration for or in exchange for the right to occupy
a hotel room as herein defined.

6 (b) "Consumer" means a person who pays the consid-7 eration for the use or occupancy of a hotel room. The 8 term "consumer" shall not be construed to mean the 9 government of the United States of America, its 10 agencies or instrumentalities, or the government of the 11 state of West Virginia or political subdivisions thereof.

(c) "Hotel" means any facility, building or buildings,publicly or privately owned (including a facility located

14 in a state, county or municipal park), in which the public may, for a consideration, obtain sleeping accom-15 16modations. The term shall include, but not be limited 17 to, boarding houses, hotels, motels, inns, courts, condom-18 iniums, lodges, cabins and tourist homes. The term 19 "hotel" shall include state, county and city parks 20offering accommodations as herein set forth. The term 21 "hotel" shall not be construed to mean any hospital, 22sanitarium, extended care facility, nursing home or 23university or college housing unit, or any facility $\mathbf{24}$ providing fewer than three rooms in private homes, not 25exceeding a total of ten days in a calendar year, nor any 26tent, trailer or camper campsites: Provided, That where 27a university or college housing unit provides sleeping 28 accommodations for the general nonstudent public for a consideration, the term "hotel" shall, if otherwise 29 30 applicable, apply to such accommodations for the 31 purposes of this tax.

32 (d) "Hotel operator" means the person who is proprie-33 tor of a hotel, whether in the capacity of owner, lessee, 34 mortgagee in possession, licensee, trustee in possession, 35trustee in bankruptcy, receiver, executor or in any other 36 capacity. Where the hotel operator performs his func-37 tions through a managing agent of any type or character 38 other than an employee, the managing agent shall also 39 be deemed a hotel operator for the purposes of this 40 article and shall have the same duties and liabilities as 41 his principal. Compliance with the provisions of this 42 article by either the principal or the managing agent shall, however, be considered to be compliance by both. 43

44 (e) "Hotel room" means any room or suite of rooms or 45 other facility affording sleeping accommodations to the 46general public and situated within a hotel. The term 47"hotel room" shall not be construed to mean a banquet 48 room, meeting room or any other room not primarily 49 used for. in conjunction or with, sleeping 50accommodations.

(f) "Person" means any individual, firm, partnership,
joint venture, association, syndicate, social club, fraternal organization, joint stock company, receiver, corporation, guardian, trust, business trust, trustee, commit-

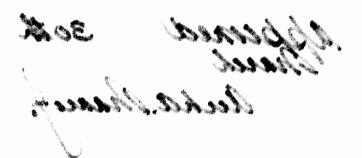
55 tee, estate, executor, administrator or any other group 56 or combination acting as a unit.

(g) "State park" means any state-owned facility which 5758is part of this state's park and recreation system 59established pursuant to this code. For purposes of this 60 article, any recreational facility otherwise qualifying as a "hotel" and situated within a state park shall be 61 62 deemed to be solely within the county in which the 63 building or buildings comprising said facility are 64 physically situated, notwithstanding the fact that the state park within which said facility is located may lie 65 66 within the jurisdiction of more than one county.

67 (h) "Tax," "taxes" or "this tax" means the hotel 68 occupancy tax authorized by this article.

69 (i) "Taxing authority" means a municipality or county 70 levying or imposing the tax authorized by this article.

(j) "Taxpayer" means any person liable for the taxauthorized by this article.



Enr. H. B. 4484]

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

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ALLE) 0. UN Chairman Senate Committee

Chairman House Committee

Originating in the House.

Takes effect July 1, 1988.

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Clerk of the Senate

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President of the Senate

Speaker of the House of Delegates

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