WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1988

ENROLLED

HOUSE BILL No. H.B. 41

(By Delegate Schwartz)

Passed March 12, 1988

In Effect July 1, 1988
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.


1 For the purposes of this article:
2 (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.
3 (b) “Consumer” means a person who pays the consideration for the use or occupancy of a hotel room. The term “consumer” shall not be construed to mean the government of the United States of America, its agencies or instrumentalities, or the government of the state of West Virginia or political subdivisions thereof.
4 (c) “Hotel” means any facility, building or buildings, publicly or privately owned (including a facility located
in a state, county or municipal park), in which the public may, for a consideration, obtain sleeping accommodations. The term shall include, but not be limited to, boarding houses, hotels, motels, inns, courts, condominiums, lodges, cabins and tourist homes. The term “hotel” shall include state, county and city parks offering accommodations as herein set forth. The term “hotel” shall not be construed to mean any hospital, sanitarium, extended care facility, nursing home or university or college housing unit, or any facility providing fewer than three rooms in private homes, not exceeding a total of ten days in a calendar year, nor any tent, trailer or camper campsites: Provided, That where a university or college housing unit provides sleeping accommodations for the general nonstudent public for a consideration, the term “hotel” shall, if otherwise applicable, apply to such accommodations for the purposes of this tax.

(d) “Hotel operator” means the person who is proprietor of a hotel, whether in the capacity of owner, lessee, mortgagee in possession, licensee, trustee in possession, trustee in bankruptcy, receiver, executor or in any other capacity. Where the hotel operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed a hotel operator for the purposes of this article and shall have the same duties and liabilities as his principal. Compliance with the provisions of this article by either the principal or the managing agent shall, however, be considered to be compliance by both.

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

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

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

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

(j) "Taxpayer" means any person liable for the tax authorized by this article.
Enr. H. B. 4484]  

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

Bruce o. Williams  
Chairman Senate Committee

Bernard V. Kelly  
Chairman House Committee

Originating in the House.


Judd C. Isles  
Clerk of the Senate

Donald J. Kopp  
Clerk of the House of Delegates

Dan Towham  
President of the Senate

Speaker of the House of Delegates

The within Approved this the 30th day of , 1988.

Governor
PRESENTED TO THE
GOVERNOR
Date 3/23/58
Time 3:45 p.m.