

4484

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1988



ENROLLED

HOUSE BILL No. 4484

(By  Delegato Schwartz)



Passed March 12, 1988

In Effect July 1, 1988 ~~Passage~~

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:

2 (a) "Consideration paid" or "consideration" means the
3 amount received in money, credits, property or other
4 consideration for or in exchange for the right to occupy
5 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.

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

14 in a state, county or municipal park), in which the
15 public may, for a consideration, obtain sleeping accom-
16 modations. 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
20 offering accommodations as herein set forth. The term
21 "hotel" shall not be construed to mean any hospital,
22 sanitarium, extended care facility, nursing home or
23 university or college housing unit, or any facility
24 providing fewer than three rooms in private homes, not
25 exceeding a total of ten days in a calendar year, nor any
26 tent, trailer or camper campsites: *Provided*, That where
27 a university or college housing unit provides sleeping
28 accommodations for the general nonstudent public for
29 a consideration, the term "hotel" shall, if otherwise
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,
35 trustee 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
43 shall, however, be considered to be compliance by both.

44 (e) "Hotel room" means any room or suite of rooms or
45 other facility affording sleeping accommodations to the
46 general 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, or in conjunction with, sleeping
50 accommodations.

51 (f) "Person" means any individual, firm, partnership,
52 joint venture, association, syndicate, social club, frater-
53 nal organization, joint stock company, receiver, corpo-
54 ration, guardian, trust, business trust, trustee, commit-

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

57 (g) "State park" means any state-owned facility which
58 is part of this state's park and recreation system
59 established pursuant to this code. For purposes of this
60 article, any recreational facility otherwise qualifying as
61 a "hotel" and situated within a state park shall be
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
65 state park within which said facility is located may lie
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.

71 (j) "Taxpayer" means any person liable for the tax
72 authorized by this article.

Handwritten signatures and initials:
A. O. E.
W. J. ...
J. ...

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.

Takes effect July 1, 1988.

Judd C. Strick

Clerk of the Senate

Donald J. Kopp

Clerk of the House of Delegates

Don Tomkowiak

President of the Senate

Robert R. Taylor

Speaker of the House of Delegates

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

Arka Prasad

Governor

PRESENTED TO THE
GOVERNOR

Date 3/23/88

Time 3:54 p.m.

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OFFICE OF THE GOVERNOR
SECRETARY OF STATE