

SB 314

**WEST VIRGINIA LEGISLATURE**  
**EIGHTY-FIRST LEGISLATURE**  
**REGULAR SESSION, 2014**



**ENROLLED**

**Senate Bill No. 3**

**(BY SENATORS WILLIAMS AND SYPOLT)**

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

2014 MAR 14 P 2:06

**FILED**

[PASSED MARCH 5, 2014; IN EFFECT NINETY DAYS FROM PASSAGE.]

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AN ACT to amend and reenact §7-18-14 of the Code of West Virginia, 1931, as amended, relating to proceeds of the hotel occupancy tax; allowing expenditure of the proceeds for medical care and emergency services in certain counties with no more than one hospital; and measuring county populations according to most recent decennial census for these purposes.

*Be it enacted by the Legislature of West Virginia:*

That §7-18-14 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

**ARTICLE 18. HOTEL OCCUPANCY TAX.**

**§7-18-14. Proceeds of tax; application of proceeds.**

1       (a) *Application of proceeds.* – The net proceeds of the tax  
2 collected and remitted to the taxing authority pursuant to this  
3 article shall be deposited into the General Revenue Fund of  
4 such municipality or county commission and, after  
5 appropriation thereof, shall be expended only as provided in  
6 subsections (b) and (c) of this section.

7 (b) *Required expenditures.* – At least fifty percent of the  
 8 net revenue receivable during the fiscal year by a county or  
 9 a municipality pursuant to this article shall be expended in  
 10 the following manner for the promotion of conventions and  
 11 tourism:

12 (1) *Municipalities.* – If a convention and visitor’s bureau  
 13 is located within the municipality, county or region, the  
 14 governing body of such municipality shall appropriate the  
 15 percentage required by this subsection to that bureau. If a  
 16 convention and visitor’s bureau is not located within such  
 17 municipality, county or region, then the percentage  
 18 appropriation required by this subsection shall be  
 19 appropriated as follows:

20 (A) Any hotel located within such municipality, county  
 21 or region may apply to such municipality for an appropriation  
 22 to such hotel of a portion of the tax authorized by this article  
 23 and collected by such hotel and remitted to such municipality,  
 24 for uses directly related to the promotion of tourism and  
 25 travel, including advertising, salaries, travel, office expenses,  
 26 publications and similar expenses. The portion of such tax  
 27 allocable to such hotel shall not exceed seventy-five percent  
 28 of that portion of such tax collected and remitted by such  
 29 hotel which is required to be expended pursuant to this  
 30 subsection: *Provided,* That prior to appropriating any moneys  
 31 to such hotel, such municipality shall require the submission  
 32 of, and give approval to, a budget setting forth the proposed  
 33 uses of such moneys.

34 (B) If there is more than one convention and visitor’s  
 35 bureau located within a municipality, county or region, the  
 36 city council may allocate the tax authorized by this article to  
 37 one or more of such bureaus in such portion as the city  
 38 council in its sole discretion determines.

39           (C) The balance of net revenue required to be expended  
40 by this subsection shall be appropriated to the regional travel  
41 council serving the area in which the municipality is located.

42           (2) *Counties.* – If a convention and visitor’s bureau is  
43 located within a county or region, the county commission  
44 shall appropriate the percentage required by this subsection  
45 to that convention and visitor’s bureau. If a convention and  
46 visitor’s bureau is not located within such county or region,  
47 then the percentage appropriation required by this subsection  
48 shall be appropriated as follows:

49           (A) Any hotel located within such county or region may  
50 apply to such county for an appropriation to such hotel of a  
51 portion of the tax authorized by this article and collected by  
52 such hotel and remitted to such county, for uses directly  
53 related to the promotion of tourism and travel, including  
54 advertising, salaries, travel, office expenses, publications and  
55 similar expenses. The portion of such tax allocable to such  
56 hotel shall not exceed seventy-five percent of that portion of  
57 such tax collected and remitted by such hotel which is  
58 required to be expended pursuant to this subsection:  
59 *Provided,* That prior to appropriating any moneys to such  
60 hotel such county shall require the submission of, and give  
61 approval to, a budget setting forth the proposed uses of such  
62 moneys.

63           (B) If there is more than one convention and visitor’s  
64 bureau located within a county or region, the county  
65 commission may allocate the tax authorized by this article to  
66 one or more of such bureaus in such portion as the county  
67 commission in its sole discretion determines.

68           (C) The balance of net revenue required to be expended  
69 by this subsection shall be appropriated to the regional travel  
70 council serving the area in which the county is located.

71           **(3) *Legislative finding.*** – The Legislature hereby finds  
72   and declares that in order to attract new business and industry  
73   to this state and to retain existing business and industry all to  
74   provide the citizens of the state with economic security, and  
75   to advance the business prosperity and economic welfare of  
76   this state, it is necessary to enhance recreational and tourism  
77   opportunities. Therefore, in order to promote recreation and  
78   tourism, the Legislature finds that public financial support  
79   should be provided for constructing, equipping, improving  
80   and maintaining projects, agencies and facilities which  
81   promote recreation and tourism. The Legislature also finds  
82   that the support of convention and visitor’s bureaus, hotels  
83   and regional travel councils is a public purpose for which  
84   funds may be expended. Local convention and visitor’s  
85   bureaus, hotels and regional travel councils receiving funds  
86   under this subsection may expend such funds for the payment  
87   of administrative expenses, and for the direct or indirect  
88   promotion of conventions and tourism, and for any other uses  
89   and purposes authorized by subdivisions (1) and (2) of this  
90   subsection.

91           **(c) *Permissible expenditures.*** – After making the  
92   appropriation required by subsection (b) of this section, the  
93   remaining portion of the net revenues receivable during the  
94   fiscal year by such county or municipality, pursuant to this  
95   article, may be expended for one or more of the purposes set  
96   forth in this subsection, but for no other purpose. The  
97   purposes for which expenditures may be made pursuant to  
98   this subsection are as follows:

99           **(1)** The planning, construction, reconstruction,  
100   establishment, acquisition, improvement, renovation,  
101   extension, enlargement, equipment, maintenance, repair and  
102   operation of publicly owned convention facilities, including,  
103   but not limited to, arenas, auditoriums, civic centers and  
104   convention centers;

- 105       (2) The payment of principal or interest or both on  
106 revenue bonds issued to finance such convention facilities;
- 107       (3) The promotion of conventions;
- 108       (4) The construction, operation or maintenance of public  
109 parks, tourist information centers and recreation facilities,  
110 including land acquisition;
- 111       (5) The promotion of the arts;
- 112       (6) Historic sites;
- 113       (7) Beautification projects;
- 114       (8) Passenger air service incentives and subsidies directly  
115 related to increasing passenger air service availability to  
116 tourism destinations in this state;
- 117       (9) Medical care and emergency services, in an amount  
118 not exceeding \$200,000, in any county where:
- 119       (A) There is an urgent necessity to preserve the delivery  
120 of acute medical care and emergency services;
- 121       (B) There is an increase in need for acute medical care  
122 and emergency services directly related to tourism;
- 123       (C) Recurrent flooding in the county significantly  
124 disrupts, on a periodic basis, the delivery of acute medical  
125 care and emergency services;
- 126       (D) There is an inadequate economic base within the  
127 county from any source other than tourism to preserve the  
128 delivery of acute medical care and emergency services;

129       (E) There is an inadequate economic base directly related  
130 to low population in the county, specifically, a population of  
131 less than ten thousand persons according to the most recent  
132 decennial census taken under the authority of the United  
133 States;

134       (F) There is no more than one hospital within the county;  
135 and

136       (G) The county commission makes specific findings, by  
137 resolution, that all of the foregoing conditions within the  
138 county exist; or

139       (10) Support and operation of the Hatfield-McCoy  
140 Recreation Area by the participating county commissions in  
141 the Hatfield-McCoy Regional Recreational Authority.

142       (d) *Definitions.* – For purposes of this section, the  
143 following terms are defined:

144       (1) *Convention and visitor's bureau and visitor's and*  
145 *convention bureau.* – “Convention and visitor's bureau” and  
146 “visitor's and convention bureau” are interchangeable and  
147 either shall mean a nonstock, nonprofit corporation with a  
148 full-time staff working exclusively to promote tourism and to  
149 attract conventions, conferences and visitors to the  
150 municipality, county or region in which such convention and  
151 visitor's bureau or visitor's and convention bureau is located  
152 or engaged in business within.

153       (2) *Convention center.* – “Convention center” means a  
154 convention facility owned by the state, a county, a  
155 municipality or other public entity or instrumentality and  
156 shall include all facilities, including armories, commercial,  
157 office, community service and parking facilities and publicly  
158 owned facilities constructed or used for the accommodation

159 and entertainment of tourists and visitors, constructed in  
160 conjunction with the convention center and forming  
161 reasonable appurtenances thereto.

162 (3) *Fiscal year.* – “Fiscal year” means the year beginning  
163 July 1 and ending June 30 of the next calendar year.

164 (4) *Net proceeds.* – “Net proceeds” means the gross  
165 amount of tax collections less the amount of tax lawfully  
166 refunded.

167 (5) *Promotion of the arts.* – “Promotion of the arts”  
168 means activity to promote public appreciation and interest in  
169 one or more of the arts. It includes the promotion of music  
170 for all types, the dramatic arts, dancing, painting and the  
171 creative arts through shows, exhibits, festivals, concerts,  
172 musicals and plays.

173 (6) *Recreational facilities.* – “Recreational facilities”  
174 means and includes any public park, parkway, playground,  
175 public recreation center, athletic field, sports arena, stadium,  
176 skating rink or arena, golf course, tennis courts and other  
177 park and recreation facilities, whether of a like or different  
178 nature, that are owned by a county or municipality.

179 (7) *Region.* – “Region” means an area consisting of one  
180 or more counties that have agreed by contract to fund a  
181 convention and visitor’s bureau to promote those counties.

182 (8) *Regional travel council.* – “Regional travel council”  
183 means a nonstock, nonprofit corporation, with a full-time  
184 staff working exclusively to promote tourism and to attract  
185 conventions, conferences and visitors to the region of this  
186 state served by the regional travel council.

187 (9) *Historic site.* – “Historic site” means any site listed on  
188 the United States National Register of Historic Places, or



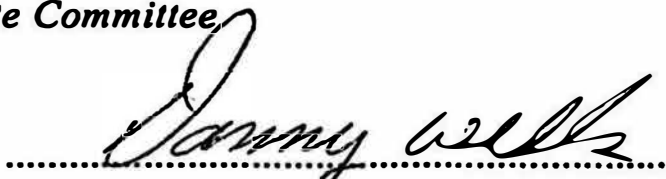
189 listed by a local historical landmarks commission, established  
190 under state law, when such sites are owned by a city, a  
191 county or a nonprofit historical association and are open,  
192 from time to time, to accommodate visitors.

193 (e) Any member of a governing body who willingly and  
194 knowingly votes to or causes to be expended moneys  
195 generated by the provisions of this section for purposes other  
196 than specifically set forth in this section is guilty of a  
197 misdemeanor and, upon conviction thereof, shall be fined not  
198 more than \$100.

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



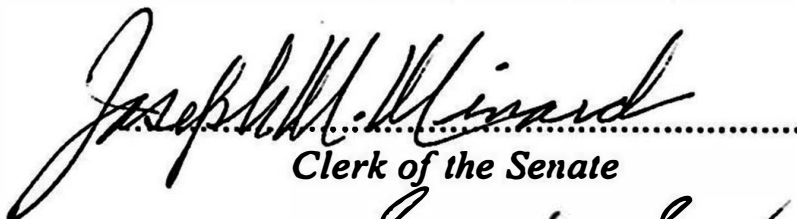
Chairman Senate Committee



Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.



Clerk of the Senate



Clerk of the House of Delegates

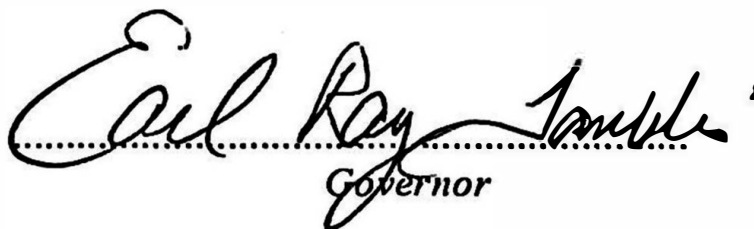


President of the Senate



Speaker of the House of Delegates

The within *is approved* this the *14th*  
Day of *March*, 2014.



Governor

PRESENTED TO THE GOVERNOR

MAR 13 2014

Time 4:25 pm