

**WEST VIRGINIA LEGISLATURE**

**2023 REGULAR SESSION**

**ENROLLED**

**Committee Substitute**

**for**

**House Bill 3013**

BY DELEGATES ESPINOSA, RIDENOUR, HOUSEHOLDER, HARDY,

CLARK, CRISS, HITE, HORST, HANSHAW (MR. SPEAKER),

HORNBY AND SUMMERS

[Passed March 7, 2023; in effect from passage.]

**FILED**

2023 MAR 29 P 5:21

OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

HB 3013

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1 AN ACT to amend and reenact §7-22-9 of the Code of West Virginia, 1931, as amended, all  
2 relating to county economic opportunity development districts; providing when the  
3 University Town Centre Economic Opportunity Development District may be abolished or  
4 terminated; authorizing the Jefferson County Commission to levy a special district excise  
5 tax; authorizing the special district excise tax for the benefit of the Hill Top House Hotel  
6 Economic Opportunity District; setting forth the land area within the special district subject  
7 to the special district excise tax; authorizing the commission to create the district and levy  
8 the special district excise tax without the approval of the executive director of the  
9 development office; authorizing the commission to determine the base district tax, the  
10 base tax revenue amount, the gross annual district tax revenue amount and the estimated  
11 net annual district tax revenue amount; and requiring the Tax Commissioner to provide  
12 the commission with certification of the base tax revenue amount.

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

**ARTICLE 22. COUNTY ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICTS.**

**§7-22-9. Authorization to levy special district excise tax.**

1 (a) General. -- County commissions have no inherent authority to levy taxes and have  
2 only that authority expressly granted to them by the Legislature. The Legislature is specifically  
3 extended, and intends by this article, to exercise certain relevant powers expressed in section  
4 six-a, article X of the Constitution of this state as follows: (1) The Legislature may appropriate  
5 state funds for use in matching or maximizing grants-in-aid for public purposes from the United  
6 States or any department, bureau, commission or agency thereof, or any other source, to any  
7 county, municipality or other political subdivision of the state, under such circumstances and  
8 subject to such terms, conditions and restrictions as the Legislature may prescribe by law; and  
9 (2) the Legislature may impose a state tax or taxes or dedicate a state tax or taxes or any portion  
10 thereof for the benefit of and use by counties, municipalities or other political subdivisions of the  
11 state for public purposes, the proceeds of any such imposed or dedicated tax or taxes or portion

12 thereof to be distributed to such counties, municipalities or other political subdivisions of the state  
13 under such circumstances and subject to such terms, conditions and restrictions as the  
14 Legislature may prescribe.

15         Because a special district excise tax would have the effect of diverting, for a specified  
16 period of years, tax dollars which to the extent, if any, are not essentially incremental to tax dollars  
17 currently paid into the General Revenue Fund of the state, the Legislature finds that in order to  
18 substantially ensure that such special district excise taxes will not adversely impact the current  
19 level of the General Revenue Fund of the state, it is necessary for the Legislature to separately  
20 consider and act upon each and every economic development district which is proposed,  
21 including the unique characteristics of location, current condition and activity of and within the  
22 area included in such proposed economic opportunity development district and that for such  
23 reasons a statute more general in ultimate application is not feasible for accomplishment of the  
24 intention and purpose of the Legislature in enacting this article. Therefore, no economic  
25 opportunity development district excise tax may be levied by a county commission until after the  
26 Legislature expressly authorizes the county commission to levy a special district excise tax on  
27 sales of tangible personal property and services made within district boundaries approved by the  
28 Legislature.

29         (b) Authorizations. -- The Legislature authorizes the following county commissions to levy  
30 special district excise taxes on sales of tangible personal property and services made from  
31 business locations in the following economic opportunity development districts:

32         (1) The Ohio County Commission may levy a special district excise tax for the benefit of  
33 the Fort Henry Economic Opportunity Development District which comprises five hundred  
34 contiguous acres of land. Notwithstanding the time limitations provisions of subdivision (2),  
35 subsection (a), section fifteen of this article, the Fort Henry Economic Opportunity Development  
36 District shall not be abolished under subdivision (2), subsection (a), section fifteen of this article  
37 until the year 2044, unless sooner abolished and terminated in accordance with the provisions of

38 subdivision (1), subsection (a), section fifteen of this article or any other provision of this code, or  
39 sooner abolished for any other reason: *Provided*, That on December 31, 2044, the provisions of  
40 subdivision (2), subsection (a), section fifteen of this article shall apply to abolish the Fort Henry  
41 Economic Opportunity Development District, if the district has not been abolished prior to that  
42 date.

43 (2) The Harrison County Commission may levy a special district excise tax for the benefit  
44 of the Charles Pointe Economic Opportunity Development District which comprises 437 acres of  
45 land.

46 (3) The Monongalia County Commission may levy a special district excise tax for the  
47 benefit of the University Town Centre Economic Opportunity Development District which  
48 comprises approximately 1,450 contiguous acres of land. Notwithstanding the time limitations  
49 provisions of §7-22-15(a)(2) of this code, the University Town Centre Economic Opportunity  
50 Development District shall not be abolished pursuant to §7-22-15(a)(2) of this code until the year  
51 2053, unless sooner abolished and terminated in accordance with the provisions of subdivision  
52 §7-22-15(a)(1) of this code or any other provision of this code, or sooner abolished for any other  
53 reason: *Provided*, That on December 31, 2053, the provisions of §7-22-15(a)(2) of this code shall  
54 apply to abolish the University Town Centre Economic Opportunity Development District, if the  
55 district has not been abolished prior to that date.

56 (4) The Jefferson County Commission may levy a special district excise tax for the benefit  
57 of the Hill Top House Hotel Economic Opportunity District which comprises approximately 11  
58 contiguous acres of land: *Provided*, That notwithstanding any other provision of this article to the  
59 contrary:

60 (A) The Jefferson County Commission may create the district and levy the special district  
61 excise tax by order entered of record as provided in §7-22-10 of this code without the approval of  
62 the executive director of the development office; and

63           (B) The Jefferson County Commission may determine the base district tax, the base tax  
64 revenue amount, the gross annual district tax revenue amount and the estimated net annual  
65 district tax revenue amount in lieu of that determination by the development office as provided in  
66 §7-22-7 of this code. For purposes of determining the base tax revenue amount, the Jefferson  
67 County Commission shall promptly request a certification from the Tax Commissioner of the base  
68 tax revenue amount and the Tax Commissioner shall provide the certification to the Jefferson  
69 County Commission within thirty days.

The Clerk of the House of Delegates and the Clerk of the Senate hereby certify that the foregoing bill is correctly enrolled.

*Steve Harris*

.....  
Clerk of the House of Delegates

*Julia*

.....  
Clerk of the Senate

Originated in the House of Delegates.

In effect from passage.

2023 MAR 29 P 5: 21  
OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

FILED

*Rep. Hasler*

.....  
Speaker of the House of Delegates

*C. P. Blount*

.....  
President of the Senate

The within is *approved* this the *29th*  
Day of *March* ..... 2023.

*James Owens*

.....  
Governor

PRESENTED TO THE GOVERNOR

MAR 20 2023

Time 11:49am