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.]
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CLARK, CRISS, HITE, HORST, HANSHAW (MR. SPEAKER),
HORNBY AND SUMMERS

[Passed March 7, 2023; in effect from passage.]
AN ACT to amend and reenact §7-22-9 of the Code of West Virginia, 1931, as amended, all
relating to county economic opportunity development districts; providing when the
University Town Centre Economic Opportunity Development District may be abolished or
terminated; authorizing the Jefferson County Commission to levy a special district excise
tax; authorizing the special district excise tax for the benefit of the Hill Top House Hotel
Economic Opportunity District; setting forth the land area within the special district subject
to the special district excise tax; authorizing the commission to create the district and levy
the special district excise tax without the approval of the executive director of the
development office; authorizing the commission to determine the base district tax, the
base tax revenue amount, the gross annual district tax revenue amount and the estimated
net annual district tax revenue amount; and requiring the Tax Commissioner to provide
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.


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

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

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

(1) The Ohio County Commission may levy a special district excise tax for the benefit of
the Fort Henry Economic Opportunity Development District which comprises five hundred
contiguous acres of land. Notwithstanding the time limitations provisions of subdivision (2),
subsection (a), section fifteen of this article, the Fort Henry Economic Opportunity Development
District shall not be abolished under subdivision (2), subsection (a), section fifteen of this article
until the year 2044, unless sooner abolished and terminated in accordance with the provisions of
subdivision (1), subsection (a), section fifteen of this article or any other provision of this code, or
sooner abolished for any other reason: Provided, That on December 31, 2044, the provisions of
subdivision (2), subsection (a), section fifteen of this article shall apply to abolish the Fort Henry
Economic Opportunity Development District, if the district has not been abolished prior to that
date.

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

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

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

(A) The Jefferson County Commission may create the district and levy the special district
excise tax by order entered of record as provided in §7-22-10 of this code without the approval of
the executive director of the development office; and
(B) The Jefferson County Commission may determine the base district tax, the base tax
revenue amount, the gross annual district tax revenue amount and the estimated net annual
district tax revenue amount in lieu of that determination by the development office as provided in
§7-22-7 of this code. For purposes of determining the base tax revenue amount, the Jefferson
County Commission shall promptly request a certification from the Tax Commissioner of the base
tax revenue amount and the Tax Commissioner shall provide the certification to the Jefferson
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.

![Signature]

Clerk of the House of Delegates

![Signature]

Clerk of the Senate

Originated in the House of Delegates.

In effect from passage.

![Signature]

Speaker of the House of Delegates

![Signature]

President of the Senate

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

![Signature]

Governor