

# **WEST VIRGINIA LEGISLATURE**

## **2023 REGULAR SESSION**

### **Committee Substitute**

**for**

### **House Bill 3013**

By Delegates Espinosa, Ridenour, Householder, Hardy,  
Clark, Criss, Hite, Horst, Hanshaw (Mr. Speaker), Hornby,  
and Summers

[Originating in the Committee on Finance;

February 20, 2023]



1 A BILL to amend and reenact §7-22-9 of the Code of West Virginia, 1931, as amended, relating to  
2 authorizing the Jefferson County Commission to levy a special district excise tax;  
3 authorizing the special district excise tax for the benefit of the Hill Top House Hotel  
4 Economic Opportunity District; setting forth the land area within the special district subject  
5 to the special district excise tax; authorizing the commission to create the district and levy  
6 the special district excise tax without the approval of the executive director of the  
7 development office; authorizing the commission to determine the base district tax, the base  
8 tax revenue amount, the gross annual district tax revenue amount and the estimated net  
9 annual district tax revenue amount; and requiring the Tax Commissioner to provide the  
10 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 only  
2 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 six-  
4 a, article X of the Constitution of this state as follows: (1) The Legislature may appropriate state  
5 funds for use in matching or maximizing grants-in-aid for public purposes from the United States or  
6 any department, bureau, commission or agency thereof, or any other source, to any county,  
7 municipality or other political subdivision of the state, under such circumstances and subject to  
8 such terms, conditions and restrictions as the Legislature may prescribe by law; and (2) the  
9 Legislature may impose a state tax or taxes or dedicate a state tax or taxes or any portion thereof  
10 for the benefit of and use by counties, municipalities or other political subdivisions of the state for  
11 public purposes, the proceeds of any such imposed or dedicated tax or taxes or portion thereof to  
12 be distributed to such counties, municipalities or other political subdivisions of the state under such

12 circumstances and subject to such terms, conditions and restrictions as the Legislature may  
13 prescribe.

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

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

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

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

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

44 (3) The Monongalia County Commission may levy a special district excise tax for the  
45 benefit of the University Town Centre Economic Opportunity District which comprises  
46 approximately 1,450 contiguous acres of land.

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

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

54 (B) The Jefferson County Commission may determine the base district tax, the base tax  
55 revenue amount, the gross annual district tax revenue amount and the estimated net annual  
56 district tax revenue amount in lieu of that determination by the development office as provided in  
57 §7-22-7 of this code. For purposes of determining the base tax revenue amount, the Jefferson  
58 County Commission shall promptly request a certification from the Tax Commissioner of the base  
59 tax revenue amount and the Tax Commissioner shall provide the certification to the Jefferson  
60 County Commission within thirty days.