

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

Senate Bill 167

BY SENATORS SMITH, HAMILTON, OLIVERIO, ROBERTS,

SWOPE, TARR, TAYLOR, WOODRUM, AND DEEDS

[Introduced January 10, 2024]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §7-1-3uu, relating to authorizing county commissions to impose a health and
3 safety fee for tourism and recreational activities within the county; listing applicable
4 activities and how fee to be calculated thereon; providing that fee may only be collected
5 once on any seasonal or annual pass purchased for activities to which fee is applicable;
6 establishing that fee may not be collected or imposed on activities within municipalities
7 that have levied an amusement tax; establishing who owes fee, collection, and remittance
8 to county; authorizing counties to promulgate administrative procedures for collection of
9 fee; providing that the sheriff is the county's agent for collection of fee; and establishing
10 requirements for use of proceeds from fee.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. COUNTY COMMISSIONS GENERALLY.

§7-1-3uu. Health and safety fee.

1 (a) Each county commission may impose and collect a health and safety fee of up to \$1
2 for any or all of the following tourism and recreation activities within the county, on the basis stated
3 in this section:

4 (1) The fee for the following activities shall be collected for each day or night of rental of
5 the accommodation or vehicle:

6 (A) Hotel/motel/cabin/condominium/Airbnb/VRBO rentals;

7 (B) RV or tent camping rentals or fees;

8 (C) Automobile rentals;

9 (D) Boat rentals; and

10 (E) ATV/motorcycle/bicycle rentals.

11 (2) The fee for the following activities shall be collected for each ticket purchased or
12 admission paid:

13 (A) Boat rides;

14 (B) Ski lift usage;

15 (C) Whitewater rafting;

16 (D) Golfing;

17 (E) Carnival, fair, or amusement park visits;

18 (F) Train rides;

19 (G) Museum or historical home tours;

20 (H) Zip lining, rock climbing, paddle boarding, and similar outdoor adventure activities; and

21 (I) Concerts or music festivals.

22 (3) The fee for the following activities shall be collected per person, per day:

23 (A) Bus excursions/charter; and

24 (B) Guided fishing or hunting excursions.

25 (b) The fee shall be collected only once on any seasonal or annual pass purchased for
26 any of the activities to which the fee is applicable.

27 (c) Any fee imposed by a county commission pursuant to this section may not be imposed
28 on, or collected for, activities within the boundaries of a municipal corporation that has levied an
29 amusement tax pursuant to §8-13-6 of this code.

30 (d) The person to whom the rental is made or the service or activity is provided shall pay
31 to the operator or vendor of the activity the amount of the health and safety fee imposed by the
32 county hereunder, which fee shall be added to and shall constitute a part of the consideration
33 paid for the rental, service, or activity, and which fee shall be collectible as such by the operator
34 or vendor who shall account for, and remit to the county, all fees paid by such persons. Operators
35 who are subject to the collection and remittance of hotel occupancy tax pursuant to §7-18-1 et
36 seq. of this code shall remit the fee with the remittance of the hotel occupancy tax but shall
37 separately state the amount of the fee and the tax when remittance is made.

38 (e) The county shall promulgate, by ordinance, order, rule, or regulation, administrative
39 procedures for the assessment, collection, and refund of the fee authorized by this section. The

40 sheriff of each county shall be the county's agent for administration and collection of the fee and
41 shall have the power to initiate civil suits for the collection of the fee. The county commission may
42 promulgate regulations and return forms as it determines are necessary or desirable for the
43 administration and collection of the fee.

44 (f) The moneys collected for the fee shall be expended only for use in emergency services
45 readiness and shall be appropriated at the discretion of the county commission among emergency
46 medical services providers and paid and volunteer and part-volunteer fire departments located in
47 the county.