

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

### **ENGROSSED**

## **House Bill 3492**

By Delegates Rohrbach, Criss, Hanshaw (Mr.  
Speaker), Amos, Lucas, Riley, and Hornbuckle

[Introduced March 18, 2025; Referred to the  
Committee on Finance]



1 A BILL to amend and reenact §8-38-9 of the Code of West Virginia, 1931, as amended, relating to  
2 authorizing the City of Huntington to levy a special district excise tax for the benefit of the  
3 City of Huntington Economic Opportunity Development District.

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

**ARTICLE 38. MUNICIPAL ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICTS.**

**§8-38-9. Authorization to levy special district excise tax.**

1 (a) *General.* — Municipalities have no inherent authority to levy taxes and have only that  
2 authority expressly granted to them by the Legislature. The Legislature is specifically extended,  
3 and intends by this article to exercise certain relevant powers expressed in section six-a, article X  
4 of the Constitution of this state as follows: (1) The Legislature may appropriate state funds for use  
5 in matching or maximizing grants-in-aid for public purposes from the United States or any  
6 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  
13 circumstances and subject to such terms, conditions and restrictions as the Legislature may  
14 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, including

21 the unique characteristics of location, current condition and activity of and within the area included  
22 in such proposed economic opportunity development district and that for such reasons a statute  
23 more general in ultimate application is not feasible for accomplishment of the intention and  
24 purpose of the Legislature in enacting this article. Therefore, no economic opportunity  
25 development district excise tax may be levied by a municipality until after the Legislature expressly  
26 authorizes the municipality to levy a special district excise tax on sales of tangible personal  
27 property and services made within district boundaries approved by the Legislature.

28 (b) *Authorizations.* — The Legislature authorizes the following municipalities 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 City of South Charleston may levy a special district excise tax for the benefit of the  
32 South Charleston Park Place Economic Opportunity Development District which comprises up to  
33 two thousand one hundred contiguous acres of land.

34 (2) The City of Huntington may levy a special district excise tax for the benefit of the City of  
35 Huntington Economic Opportunity Development District which comprises 146 acres of land.