

MONONGALIA COUNTY COMMISSION

COURTHOUSE
MORGANTOWN, WEST VIRGINIA 26505

Robert "Bob" Bell, Commissioner
Asel Kennedy, Commissioner
John W. Pyles, Commissioner

Telephone: 304 291-7257



AMENDED ORDINANCE HOTEL TAX

The current Ordinance of the Monongalia County Commission, dated September 1, 1985, shall hereby be amended as follows:

An Ordinance providing for a hotel tax of six percent (6%) as a part of the consideration paid for the use or occupancy of hotel rooms within Monongalia County collected by hotels outside the corporate limits of any municipality in said county.

The Monongalia County Commission orders:

- (1) That the provisions of West Virginia Code 7-18-2 and 7-18-4, as amended, are hereby adopted allowing the Monongalia County Commission to increase the hotel occupancy tax to not more than six percent and requiring a public hearing to do so.
- (2) Rate of Tax: The rate of tax imposed shall be six percent of the consideration paid for the use or occupancy of a hotel room. Such consideration shall not include the amount of tax imposed on the transaction under article fifteen, chapter seven of the Code, or charges for meals, valet service, room service, telephone service or other charges or consideration not paid for use of occupancy of a hotel room.
- (3) Definitions:
 - (a) "Consideration paid" or "consideration" means the amount received in money, credits, property or other consideration for or in exchange for the right to occupy a hotel room as herein defined.

- (b) "Consumer" means a person who pays the consideration for the use or occupancy of a hotel room. The term "consumer" shall not be construed to mean the government of the United States of America, its agencies or instrumentalities, or the government of the state of West Virginia or political subdivisions thereof.
- (c) "Hotel" means any facility, building, or buildings publicly or privately owned (including a facility located in a state, county or municipal park), in which the public may, for a consideration, obtain sleeping accommodations. The term shall include, but not be limited to, boarding houses, hotels, motels, inns, courts, lodges, cabins and tourist homes. The term "Hotel" shall include state, county and city parks offering accommodations as herein set forth. The term "hotel" shall not be construed to mean any hospital, sanitarium, extended care facility, nursing home or university or college housing unit or any facility providing fewer than three hotel rooms, nor any tent, trailer or camper campsites: Provided, that where a university or college housing unit provides sleeping accommodations for the general non-student public for a consideration, the term "hotel" shall, if otherwise applicable, apply to such accommodations for the purposes of this tax.
- (d) "Hotel Operator" means the person who is proprietor of the hotel, whether in the capacity of owner, lessee, mortgagee in possession, licensee, trustee in possession, trustee in bankruptcy, receiver, executor or in any other capacity. Where the hotel operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed a hotel operator for the purposes of this article and shall have the same duties and liabilities as his principal. Compliance with the provisions of this article by either the principal or the managing agent shall, however, be considered to be compliance by both.
- (e) "Hotel room" means any room or suite of rooms or other facility affording sleeping accommodations to the general public and situated within a hotel. The term "hotel room" shall not be construed to mean a banquet room, meeting room or any other room not primarily used for, or in conjunction with, sleeping accommodations.

- (f) "Person" means any individual, firm, partnership, joint venture, association, syndicate, social club, fraternal organization, joint stock company, receiver, corporation, guardian, trust, business trust, trustee, committee, estate, executor, administrator or any other group or combination acting as a unit.
 - (g) "State park" means any state-owned facility which is part of this state's park and recreation system established pursuant to this code. For purposes of this article, any recreational facility otherwise qualifying as a "hotel" and situated within a state park shall be deemed to be solely within the county in which the building or buildings comprising said facility are physically situated, notwithstanding the fact that the state park within which said facility is located may lie within the jurisdiction of more than one county.
 - (h) "Tax", "taxes" or "this tax" means the hotel occupancy tax authorized by this article.
 - (i) "Taxing authority" means a municipality or county levying or imposing the tax authorized by this article.
 - (j) "Taxpayer" means any person liable for the tax authorized by this article.
- (4) As set forth in the amended sections of the West Virginia Code (7-18-2 And 7-18-14, 50% of the revenue shall be provided to the local Convention and Visitors Bureau for the promotion of tourism and the remaining 50% shall be expended for one or more of the following purposes:
- (a) The planning, construction, reconstruction, establishment, acquisition, improvement, renovations, extension, enlargement, equipment, maintenance, repair and operation of publicly owned convention facilities, including, but not limited to, arenas, auditoriums, civic centers and convention centers;
 - (b) The payment of principals or interest or both on revenue bonds issued to finance such convention facilities;
 - (c) The promotion of conventions;

- (d) The construction, operation or maintenance of public parks, tourist information centers and recreation facilities, including land acquisition;
- (e) The promotion of the arts;
- (f) Historic sites; beautification projects;
- (g) Passenger air service incentives and subsidies directly related to increasing passenger air service availability to tourism destinations in this state;
- (h) Medical care and emergency services, in an amount not exceeding two hundred thousand dollars, in any county under certain circumstances as set forth in 7-18-14;
- (i) Support and operation of the Hatfield=McCoy Recreation Area by the participating county commission in the Hatfield-McCoy Regional Recreational Authority.

This amended ordinance shall become effective on and after July 1, 2007 following adoption and confirmation by the Monongalia County Commission.

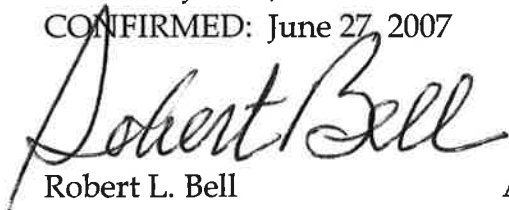
Amended Ordinance passed by the County Commission of Monongalia County, West Virginia on FIRST READING this 7th day of May, 2007.

A SECOND READING and public hearing was held on the 4th day of June, 2007, after notice of a public hearing on said ordinance was published as a Class II legal advertisement.

Following said SECOND READING and PUBIC HEARING, on a motion of Commissioner John Pyles, seconded by Commissioner Asel Kennedy, the ordinance with amendments shall be and is hereby approved and adopted by the County Commission of Monongalia County, West Virginia, effective July 1, 2007.

DATED: June 4, 2007

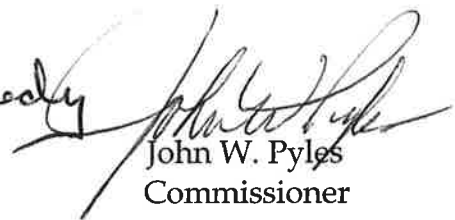
CONFIRMED: June 27, 2007



Robert L. Bell
President



Asel Kennedy
Commissioner



John W. Pyles
Commissioner