

HOTEL AND MOTEL OCCUPANCY TAX ORDINANCE

An ORDINANCE establishing a room occupancy tax on hotels-motels located within the unincorporated areas of Harrison County, West Virginia; establishing procedures for the collection, distribution and administration of such tax and establishing penalties for failure to comply with the requirements or provisions of this order.

Be it Ordered by the Harrison County Commission of Harrison County, Clarksburg, West Virginia, as follows:

ARTICLE I GENERAL PROVISIONS

Section 1.1 Authority

This ordinance is adopted by the Harrison County Commission in accordance with the provisions of Article 18, Chapter 7 of the Code of West Virginia, as amended.

Section 1.2 Purpose

The purpose of this ordinance is to levy an occupancy tax on hotel and motel rooms located in the unincorporated areas of Harrison County for the following purposes:

(a) At least fifty (50%) percent of the net received during the fiscal year by the County, pursuant to requirement of the Code of the State of West Virginia shall be transmitted to the combined Bridgeport/Clarksburg Convention & Visitors Bureau serving Harrison County for promotion of conventions and tourism.

(b) The remaining portion of the net revenues received during the fiscal year by the County may be expended for one or more of the following purposes:

1. The planning, construction, reconstruction, establishment, acquisition, improvement, renovation, extension, enlargement, equipment, maintenance, repair and operation of publicly owned convention facilities including, but not limited to arenas, auditoriums, civic centers and convention centers:

2. The payment of principal or interest or both on revenue bonds issued to finance such conventions facilities;

3. The promotion of conventions;

4. The construction or maintenance of public parks, tourist information centers and recreation facilities (including land acquisition); or

5. The promotion of the arts.

ARTICLE II DEFINITIONS

Section 2.1

For the purpose of this ordinance the following words, phrases and terms are defined.

(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 subdivision thereof.)

(c) "Convention and or Visitor's Bureau" are interchangeable and shall mean the Bridgeport/Clarksburg Convention & Visitors Bureau serving Harrison County.

(d) "Convention center" means a convention facility owned by the state, county, municipality or other public entity or instrumentality and shall include all facilities, including armories, commercial, office, community service and parking facilities, and publicly owned facilities constructed or used for the accommodation and entertainment of tourist and visitors, constructed in conjunction with the convention center and forming reasonable appurtenances thereto.

(e) "County" means the County of Harrison.

(f) "Evade" means to willfully and fraudulently commit any act with the intent of depriving the County of payment of any tax which there is a known legal duty to pay.

(g) "Fraud" means any false representation or concealment as to any material fact made by any person with the knowledge that it is not true and correct, with the intention that such representation or concealment be relied upon by the County.

(h) "Fiscal year" means the year beginning July first and ending June thirtieth of the next calendar year.

(i) "Hotel" means any facility, building or buildings, publicly or privately owned (including a facility located in a state or county 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 (3) hotel rooms, nor any tent, trailer or camper campsites: Provided, that where a university or college housing unit provides sleeping accommodations for the general nonstudent public for a consideration, the term "hotel" shall, if otherwise applicable, apply to such accommodations for the purpose of this tax.

(j) "Hotel operator" means the person who is proprietor of a hotel, whether in the capacity of owner, leasee, 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 or any type or character other than an employee, the managing agent shall also be deemed a hotel operator for the purposes of this ordinance and shall have the same duties and liabilities as his principal. Compliance with the provisions of this ordinance by either the principal or the managing agency, shall, however, be considered to be compliance by both.

(k) "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.

(l) "Net proceeds" means the gross amount of tax collections less the amount of tax lawfully refunded.

(m) "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.

(n) "Promotion of the arts" means activity to promote public appreciation and interest in one or more of the arts, It includes the promotion of music of all types, the dramatic arts, dancing, painting and the creative arts through shows, exhibits, festivals, concerts, musicals, and plays.

(o) "Recreational facilities" means and includes any public park, parkway, playground, public recreation center, athletic field, sports arena, stadium, skating rink or arena, golf course, tennis courts and other park and recreation facilities, whether of a like or different nature, that are owned by the County.

(p) "Tax, taxes or this tax" means the hotel occupancy tax authorized by this ordinance.

(q) "Taxing authority" means the County of Harrison.

(r) "Taxpayer" means any person liable for the tax authorized by this ordinance.

(s) "Willfully" means the intentional violation of a known legal duty to perform any act required to be performed by any provision of this ordinance, in respect of which the violation occurs: Provided, that the mere failure to perform any act shall not be a willful violation under this ordinance. A willful violation of this ordinance requires that the defendant have had knowledge or notice of a duty to perform such act, and that the defendant, with knowledge of or notice of such duty, intentionally failed to perform such act.

ARTICLE III INCORPORATION OF TAX

Section 3.1 Levy of Tax

There is hereby levied a County hotel/motel tax, as hereinafter described, upon all hotels and motels located within the unincorporated limits of Harrison County, including any hotels owned by the state or by any political subdivision of this state. The tax shall be imposed on the consumer and shall be collected by the hotel operator as part of the consideration paid for the occupancy of a hotel room. (Provided, however, the tax shall not be imposed on any consumer occupying a hotel room for thirty or more consecutive days.)

Section 3.2 Rate of Tax

The rate of tax imposed shall be three (3%) 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 15, Chapter 11 of the Code of the State of West Virginia or charges for meals, valet service, room service, telephone service or other charges or consideration not paid for use or occupancy of a hotel room.

ARTICLE IV DUTIES AND PROCEDURES FOR HOTEL/MOTEL OPERATORS

Section 4.1 Customer to Pay tax; Hotel Motel Operator not to Represent That It Will Absorb Tax; Accounting by Hotel.

(a) The consumer shall pay to the hotel operator the amount of tax imposed by the County of Harrison which tax shall be added to and shall constitute a part of the consideration paid for the use and occupancy of the hotel room, and which tax shall be collectible as such by the hotel operator who shall account for, and remit to the County, all taxes paid by consumers. The hotel operator shall separately state the tax authorized by this ordinance on all bills, invoices, accounts, books of account records relating to consideration paid for occupancy or use of a hotel room. The hotel operator may commingle tax collected hereunder with the proceeds of the rental of hotel accommodations. The County's claims shall be enforceable against, and shall be superior to, all other claims against the moneys so commingled excepting only claims of the state for moneys held by the hotel pursuant to the provisions of #Article 15, Chapter 11 of the Code of the State of West Virginia. All taxes collected pursuant to the provisions of this ordinance shall be deemed to be held in trust by the hotel until the same shall have been remitted to the taxing authority as hereinafter provided.

(b) A hotel or hotel operator shall not represent to the public in any manner, directly or indirectly, that it will absorb all or any part of the tax or that the tax is not to be considered an element in the price to be collected from the consumer.

Section 4.2-Occupancy Billed to Government Agencies or Employees

(a) Hotel room occupancy billed directly to the federal government shall be exempt from this tax: Provided, that rooms paid for by a federal government employee for which reimbursement is made shall be subject to this tax.

(b) Hotel room occupancy billed directly to this state or its political subdivisions shall be exempt from this tax: Provided, that rooms paid for by an employee of this state for which reimbursement is made shall be subject to this tax.

Section 4.3 - Collection of Tax When Sale On Credit

A hotel operator doing business wholly or partially on a credit basis require the consumer to pay the full amount of tax due upon a credit sale at the time such sale is made or within thirty (30) days thereafter.

Section 4.4 - Receivership Bankruptcy; Priority of Tax

In the distribution, voluntary or compulsory, in receivership, bankruptcy or otherwise, of the property or estate of any person, all taxes due and unpaid authorized under this ordinance shall be paid from first money available for distribution in priority to all claims and liens except taxes and debts due to the United States, which under federal law, are given priority over the debts and liens created by municipal ordinance or order of the County Commission for this tax and taxes and debts due to the State of West Virginia. Any person charged with the administration or distribution of any such property or estate who shall violate the provisions of this section shall be personally liable for any taxes accrued and unpaid which are chargeable against the person whose property or estate is in administration or distribution.

Section 4.5 - Failure to Collect or Remit Tax; Liability of Hotel Operator

If any hotel operator fails to collect the tax authorized by this ordinance and levied pursuant to this ordinance or shall fail to properly remit such tax to the taxing authority, he shall be personally liable for such amount as he failed to collect or remit: Provided, that such hotel operator shall not be held liable for failure to collect such tax if the hotel operator can by good and substantial evidence prove the refusal of the purchaser to pay this tax despite the diligent effort in good faith of the hotel operator to collect the tax.

Section 4.6 - Total Amount to be Remitted

No profit shall accrue to any person as a result of the collection of the tax authorized under this ordinance. Notwithstanding that the total amount of such taxes collected by a hotel operator may be in excess of the amount for which a consumer would be liable by the application of the levy of three (3%) percent for the occupancy of a hotel room or rooms, the total amount of all taxes collected by any hotel operator shall be remitted to the taxing authority as hereinafter provided.

Section 4.7 - Tax Return and Payment

(a) The tax authorized by this ordinance shall be due and payable in monthly installments on or before the fifteenth (15th) day of the calendar month next succeeding the month in which the tax accrued: Provided, that for credit in which the tax authorized by this ordinance is not collected by the hotel operator at the time of such sales, such tax, shall not, for purposes of this ordinance, be regarded as having accrued until the date on which it is either received by the hotel operator or upon the expiration of the thirty (30) day payment period set forth in Section 4.3 of this ordinance, whichever shall first occur. The hotel operator shall, on or before the fifteenth (15) day of each month, prepare and deliver to the Sheriff/Treasurer of Harrison County a return for the preceding month, in the form prescribed by the County Commission. Such form shall include all information necessary for the computation, collection, and subsequent distribution of the tax as the County may require. a remittance for the amount of the tax due shall accompany each return. Each return shall be signed by the hotel operator or his duly authorized agent.

(b) For the first month that the tax is delinquent, there shall be assessed by the Sheriff/Treasurer a penalty in the amount of five (5%) percent of the tax due for the delinquent period. For each additional month that the tax remains delinquent, there shall be further assessed an additional one (1%) percent penalty per month until the tax is paid. No payment for a subsequent period shall be collected until all prior delinquent taxes have been paid in full with all penalties assessed thereto.

Section 4.8 - Special Rule for Taxes Due in Amounts Less Than \$10.00 Per Month

In the event that the tax due for any reporting period is less than ten dollars (\$10.00), the reporting requirements as stated under Section 4.7 of this ordinance are hereby waived and no reporting shall be required until such time that the tax liability exceeds \$10.00.

Section 4.9 - Keeping and Preserving of Records

Each hotel operator shall keep complete and accurate records of taxable sales and of charges, together with a record of the tax collected thereon, and shall keep all invoices and other pertinent documents in such form as the taxing authority may require. Such record and other documents shall be preserved for a period of not less than three years, unless the taxing authority shall consent in writing to their destruction within that period or shall require that they be kept for a longer period.

Section 4.10 - Liability of Officers

If the taxpayer is an association or corporation, the officer thereof actually participating in the management or operation of the association or corporation shall be personally liable, jointly and severally, for any default on the part of the association or corporation; and payment of tax, fines, additions to tax or penalties which may be imposed by state law, city ordinance, order of the County Commission or other authority may be enforced against such officers as against the association or corporation which they represent.

ARTICLE V ADMINISTRATION

Section 5.1 - General Procedure and Administration

The administration procedure for the assessment, collection and refund of the tax authorized by this ordinance shall be established by the County to aid in the efficient administration of the tax and distribution of its proceeds.

Section 5.2 - Proceeds of Tax: Application of Proceeds

(a) Application of proceeds - The net proceeds of the tax collected and remitted to the taxing authority pursuant to this ordinance shall be deposited into the general revenue fund of the County and after appropriation thereof shall be expended only as provided in subsection (b) and (c) of this section.

(b) Required expenditures - At least fifty (50%) percent of the net revenue receivable during the fiscal year by the County, pursuant to this ordinance, shall be transmitted to the combined Clarksburg/Bridgeport (Harrison County) Convention and Visitors Bureau for the promotion of conventions and tourism.

(c) Permissible expenditures - After making the appropriation required by subsection (b) of this Section, the remaining portion of the revenues receivable during the fiscal year by the County, pursuant to this ordinance, may be expended for one or more of the purposes set forth in this subsection, but for no other purpose. The purposes for which expenditures may be made pursuant to this subsection are as follows:

(1) The planning, construction, reconstruction, establishment, acquisition, improvement, renovation, extension, enlargement, equipment, maintenance, repair and operation of publicly owned convention facilities including, but not limited to, arenas, auditoriums, civic centers and convention centers;

(2) The payment of principal or interest, or both, on revenue bonds issued to finance such convention facilities;

(3) The promotion of conventions;

(4) The construction or maintenance of public parks, tourist information centers and recreation facilities (including land acquisition) or;

(5) The promotion of the arts.

ARTICLE VI EXCLUSIONS

Section 6.1

The following exclusions shall apply in the administration of this tax.

(a) The term "consumer" shall not be construed to mean the government of the United States of America, its agencies or instrumentalities, of the government of the State of West Virginia or a potential subdivision thereof;

(b) Hotel room occupancy billed directly to the federal government shall be exempt from this tax.

(c) Hotel room occupancy billed directly to the State of West Virginia or it's political subdivisions shall be exempt from this tax.

ARTICLE VII PENALTIES

Section 7.1 - Criminal Penalties

(a) It shall be unlawful for any person to willfully refuse to collect or to pay the tax or to willfully refuse to make the return required to collect or to pay the tax or to willfully refuse to make the return required to be made by this ordinance, or to willfully make any false or fraudulent return or false statement in any return with the intent to defraud any taxing authority, or to willfully evade the payment of the tax, or any part thereof; or for any person to willfully aid or abet another in any attempt to evade the payment of the tax, or for any officer, partner or principal of any corporation or association to willfully make or willfully permit to be made for such corporation or association any false return, or any false statement in any return authorized by this ordinance, with the intent to evade the payment of this tax.

(b) Any person willfully violating any of the provisions of this ordinance shall for the first offense be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than five hundred dollars (\$500.00) or imprisoned for a period of not more than thirty (30) days, or both fined and imprisoned. For each offense after the first offense, such person shall be guilty of a felony, and, upon conviction thereof, shall be fined not less than one thousand dollars (\$1,000.00) or imprisoned in the penitentiary not less than one (1) nor more than three (3) years, or in the discretion of the Court, be confined in the county jail not more than one (1) year, or both fined and imprisoned.

(c) Every prosecution for any offense arising under this

ordinance shall be commended within three (3) years after the offense was committed, notwithstanding any provision of this ordinance to the contrary.

(d) Proceedings against any person under this section shall be initiated in the county of this state wherein such person resides if any element of the offense occurs in such county of residence, then in the county where the offense was committed.

ARTICLE VIII SEVERABILITY

Section 8.1 - Severability

If any section , subsection, paragraph, sentence, clause or phrase of this ordinance shall be declared invalid for any reason whatsoever, such decision shall not affect the remaining portions of this ordinance which shall remain in force and full effect, and for this purpose the provisions of this ordinance are hereby declared to be severable.

ARTICLE IX ENACTMENT

Section 9.1 - Effective Date

This ordinance shall take effect the 1st Day of May, 1992.

Section 9.2

Enacted and ordained this 17th day of March, 1992.

Entered on the record book of the Clerk of Harrison County DATED this 27th day of MARCH, 1992.

THE COUNTY COMMISSION OF HARRISON COUNTY

Thomas A. Keeley
Thomas A. Keeley, President

Frank X. Lopez
Frank X. Lopez, Commissioner

Beth Taylor
Beth Taylor, Commissioner

59-270

11

HOTEL MOTEL TAX RETURN

Harrison County Commission
301 West Main Street
Clarksburg, West Virginia 26301

Month Ended _____

Name of Business: _____
Location: _____
Manager: _____
Number of Rooms: _____

COMPUTATION OF REVENUE

1. Gross Room Revenue for Month \$ _____
2. Amount of Credit Sales not Reported Previous Month \$ _____
3. TOTAL GROSS ROOM REVENUE (Total Line 1 & 2) \$ _____

ADJUSTMENTS TO GROSS REVENUE

4. Credit Sales Fewer than 30 Days Delinquent \$ _____
5. Amount Billed & Paid by Federal Government \$ _____
6. Amount Billed & Paid by State & Local Government \$ _____
7. Amount Paid by Occupant of 30 or More Days \$ _____
8. TOTAL ADJUSTMENTS (Total of Lines 4,5,6,7) \$ _____
9. TOTAL TAXABLE ROOM REVENUE (Line 3 less Line 8) \$ _____

COMPUTATION OF TAX AMOUNT

10. Total taxable Room Revenue (Enter Line 9 Amount) \$ _____
11. Tax Due (Multiply Line 10 by 3%) \$ _____
12. Interest (Multiply Line 11 by 8% Annum.) \$ _____
13. Penalty (Multiply Line 11 by 5% for First Month
and 1% every month thereafter) \$ _____
14. TOTAL TAX, INTEREST AND PENALTY DUE \$ _____

The undersigned certifies that the above amounts are true and correct and acknowledges that the statements are made under penalty of law.

SIGNED: _____ DATE: _____
TITLE: _____

*These taxes are due and payable to the Harrison County Commission in monthly installments on or before the 15th day of the month succeeding the month in which the tax accrued.

*Delinquent taxes shall bear interest at the rate of 8% annum and a penalty of 5% for the first month of delinquency and 1% for each month thereafter.

TO CALCULATE 8% PER ANNUM INTEREST: Total Tax Due (Line 11) multiplied by 8% divided by 365 and multiplied by the number of days delinquent.