

**In the County Commission of Upshur County, West Virginia**

**As Authorized Pursuant To Chapter 7, Article 18, Section 1, et. seq., As Amended, Of The West Virginia Code, An Ordinance Imposing An Occupancy Tax On Hotels Located In Upshur County, West Virginia, Which Are Not Located Within The Corporation Limits Of The City Of Buckhannon**

Whereas, the County Commission of Upshur County, West Virginia, pursuant to the West Virginia Code, in particular Chapter 7, Article 18, of said statutes, is considering the imposition of a hotel occupancy tax.

After providing for proper, adequate public review and comment, upon a duly made motion and second, the County Commission of Upshur County, West Virginia, does hereby order, adjudge and decree that a county hotel occupancy tax is hereby imposed upon all hotel rooms located within Upshur County, West Virginia, excluding any hotel rooms located within the corporation limits of the City of Buckhannon. The County Commission of Upshur County does further order that the rate collected will be in accordance with the West Virginia Code, in particular Chapter 7, Article 18, Section 2 of said statutes, which, as of the effective date at the original adoption of this ordinance, was three percent (3%) of the consideration paid for the use or occupancy of the hotel room.

After providing for proper, adequate public review and comment, upon a duly made motion and second, the County Commission of Upshur County, West Virginia, does hereby order, adjudge and decree that the county hotel occupancy tax hereby imposed and authorized is six percent (6%) of the consideration paid for the use or occupancy of the hotel room.

Such tax shall be collected, remitted and expended as required by the West Virginia Code, in particular Chapter 7, Article 18 of said statutes. The County Commission of Upshur County, West Virginia does hereby enact, adopt and import by reference herein the terms, conditions and definitions of Chapter 7, Article 18, Section 1, et. seq. of the West Virginia Code.

The County Commission of Upshur County does hereby order that this ordinance shall take effect and will be effective on the 1<sup>st</sup> day of September 2001. As per the order of The County Commission of Upshur County, said amendment to the ordinance that increases the hotel occupancy tax from three percent (3%) to six percent (6%) shall take effect and will be effective on the 1<sup>st</sup> day of January 2008. All owners or operators of hotels, as outlined and defined in Chapter 7, Article 18 of the West Virginia Code, shall collect the three percent (3%), with said occupancy tax increasing to six percent (6%) as of January 1, 2008, and remit the same to the County Commission of Upshur County on a

monthly basis beginning on the 15<sup>th</sup> day of the calendar month succeeding the month in which the tax accrued and was collected to the following address:

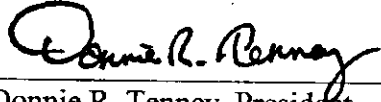
Office of Upshur County Commission  
Attn: County Administrator  
38 West Main Street - Room 302  
Buckhannon, West Virginia 26201

If any section, paragraph, sentence, clause and/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 full force and effect and for this purpose the provisions of this ordinance are hereby declared to be severable.

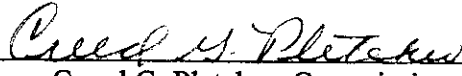
Passed on First Reading this the 26<sup>th</sup> day of July 2001.  
Passed on Second Reading this the 2<sup>nd</sup> day of August 2001.  
Passed on Third & Final Reading this the 9<sup>th</sup> day of August 2001.  
Effective date will be as outlined in said ordinance, which will be the 1<sup>st</sup> day of September 2001.

Donnie R. Tenney, President  
County Commission of Upshur County  
Stephen P. Abel, Commissioner  
County Commission of Upshur County  
Kenneth T. Davidson, Commissioner  
County Commission of Upshur County

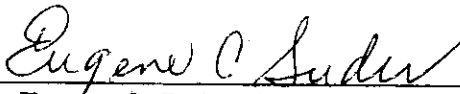
Amended Ordinance Passed on First Reading this the 8<sup>th</sup> day of November 2007.  
Amended Ordinance Passed on Second Reading this the 15<sup>th</sup> day of November 2007.  
Amended Ordinance Passed on Third & Final Reading this the 29<sup>th</sup> day of November 2007.



Donnie R. Tenney, President

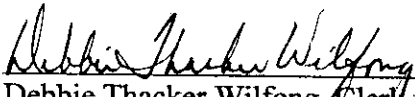


Creed G. Pletcher, Commissioner



Eugene C. Suder, Commissioner

ATTEST:



Debbie Thacker Wilfong, Clerk for the  
County Commission of Upshur County