

**TUCKER COUNTY, WEST VIRGINIA
SPECIAL EMERGENCY AMBULANCE SERVICE FEE**

LEGISLATIVE AUTHORITY:

This Ordinance concerns the imposition and collection of a Special Emergency Ambulance Service Fee, and is adopted under the authority of Chapter 7, Article 15, Section 17 of the Code of West Virginia, as amended.

PURPOSE:

Tucker County is a wonderful place to live, work and play. It is home to just 6,759 residents, but yet has 1 million plus visitors per year. Tucker County has a unique combination of natural recreational activities, as well as amusements, fairs and festivals available throughout the year. It is a short drive from anywhere within West Virginia and the surrounding states, making it an ideal day trip or weekend destination. The aforementioned attributes bring with them burdens to Tucker County in providing the necessary and required services for such an influx of people.

Therefore, this Ordinance is enacted for the purpose of establishing and maintaining an adequate Tucker County emergency ambulance system within the geographic boundaries of Tucker County, West Virginia, as an adequate emergency ambulance system is necessary to promote the health and welfare of the residents of and visitors to Tucker County. Emergency Ambulance service is a public purpose and a State-mandated responsibility of county government for which public money may be spent. Residents of Tucker County and visitors to Tucker County who engage in amusement, entertainment and/or recreational activities here, and to whom this Ordinance applies, are users of emergency ambulance service within Tucker County.

There shall be exempted from the provisions of this Ordinance any incorporated area within Tucker County provided that, within thirty (30) days of the effective date of this Ordinance, such area files with the Tucker County Commission a written request for such exemption and an affidavit stating that it will provide ambulance services substantially similar to those set forth herein to its residents at its own expense.

ARTICLE ONE: DEFINITIONS:

BUSINESS ACTIVITY: All purposeful revenue-generating activity engaged in or caused to be engaged in with the object of gain or economic benefit, either direct or indirect. For clarification purposes, this includes, among other things, short-term rental of property. This also includes, among other things, all activities of the State and its political subdivisions which involve the sale of tangible personal property or the rendering of a service when such service activities compete with or may compete with the activities of another person.

BUSINESS: Any individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, club, society, or other group or combination thereof acting as a unit, and any body politic or political subdivision, etc., who is engaging in any business activity.

RECREATION: Any activity, whether indoors or outdoors, that people engage in during their free time, for enjoyment; any leisure activities that involve physical activity; this includes, among other things, hiking, camping, and skiing, which can provide mental and physical health benefits.

AMUSEMENT: Any activity, whether indoors or outdoors, that people engage in during their free time for entertainment that brings enjoyment, pleasure or a diversion.

ENTERTAINMENT: Any engaging amusement or diversion provided for personal enjoyment or pleasure, especially by performers such as bands, comics, plays, movies, etc.

RENTAL: A property or item that is owned and is used for the purposes of collecting rent.

SHORT-TERM RENTAL: Any rental period beginning from day 1 (one) up to and including day 90 (ninety).

ADMISSION: A fee or charge paid for entry into a place or event.

COVER: A charge made by a restaurant, bar or nightclub that is in addition to the charge for food and drink.

EMERGENCY AMBULANCE SYSTEM: Any emergency ambulance service established and provided pursuant to Chapter 7, Article 15 of the West Virginia State Code, as amended, in Tucker County, West Virginia, hereinafter called Tucker County Emergency Ambulance Service maintained by the Tucker County Ambulance Authority.

APPROVED ANNUAL BUDGET ESTIMATE: The final or amended budget formally approved and adopted by the Board of Directors of the Tucker County Ambulance Authority and submitted to the Tucker County Commission for formal approval of the use of fees collected under this Ordinance.

SPECIAL EMERGENCY AMBULANCE SERVICE FEE: A two percent (2%) fee to be collected by any business or individual located within Tucker County that engages in any one or more of the following types of amusement, entertainment and/or recreational activities as previously defined. The activities include, but are not limited to, the following:

1. All recreational and amusement activities including the rental of equipment in use of said activities, whether indoor or outdoor such as:

- Short-term rentals such as: hotel/motel, cabin, condominium, AirBnB, VRBO or private rentals;
 - RV or tent camping;
 - Boat, paddle boat, kayak, canoe, floating tube rental;
 - ATV, UTV, motorcycle, bicycle rental;
 - bus excursions, charters;
 - downhill ski equipment/clothing rental, ski lift fees;
 - cross-country ski equipment/clothing rental, fees;
 - sledding, tubing, ice skating;
 - snowboarding fees, lift tickets, equipment/clothing rental;
 - scenic chair lift rides;
 - swimming, tennis, pickleball, court and equipment rentals;
 - guided hunting or fishing excursions and clothing/equipment rental;
 - zip line, rock climbing, paddle boarding, horseback riding, skeet shooting, paintball and other similar outdoor adventure activities and clothing/equipment rental for the same;
 - Virtual Reality and/or AI gaming fees;
 - putt-putt golf;
 - golfing and golf cart rental fees; and
2. Any and all admission charges or cover fees including, but not limited to, music events and/or concerts, comics, movies, plays, professional sporting or gaming events; mud bogs or motorcycle/ATV/4-wheel drive racing or trail riding.

EMERGENCY AMBULANCE RATES: The individual transport charges as established and promulgated by the Tucker County Ambulance Authority. These charges shall be applied to any and all users of emergency ambulance services within Tucker County.

EMERGENCY INTERAGENCY AND NON-EMERGENCY TRANSPORTS: The established individual transport charges as might be established and promulgated by the Tucker County Ambulance Authority for routine transports or secondary transports from one medical care facility to another. Such transport charges shall be applied to all users of such transport services, as defined to-wit: resident and non-resident.

EXEMPTIONS: Registered non-profit organizations are exempted from this Ordinance; more specifically exempted are volunteer fire departments, schools, churches, senior centers, Tucker County Fair, Tucker County 4H, and Tucker County Animal Shelter.

ARTICLE TWO: ESTABLISHMENT OF SPECIAL EMERGENCY AMBULANCE SERVICE FEE

Each Special Emergency Ambulance Service Fee imposed under this Ordinance shall be for Tucker County emergency ambulance services for a fiscal year beginning July 1st through June 30th.

The Special Emergency Ambulance Service Fee shall be two percent (2%), imposed on all sales, short-term rentals, admissions, fees and covers as described above to be collected by all individuals or businesses within Tucker County as specified in the definition of Special Emergency Ambulance Service Fee, less exemptions.

ARTICLE THREE: AMBULANCE AUTHORITY BUDGET DEVELOPMENT

No later than February 1st of each year, the Tucker County Ambulance Authority shall prepare a detailed annual budget estimate for the total cost of providing emergency service within the geographical boundaries of the county for the following fiscal year. A prior year

annual fiscal audit shall also be submitted to the County Clerk. Upon adoption by the Ambulance Authority, it shall present said estimated budget to the Tucker County Commission for review, and as input to the county budget formulation for any county monies to be used by the Ambulance Authority Board, as well as of the proposed use of collected fees for the new Fiscal Year beginning the following July 1st, not later than March 1st.

The Tucker County Commission shall review the Tucker County Ambulance Authority budget during the general county budgeting process. The Ambulance Authority shall submit an annual financial report of previous fiscal year expenditures to the Tucker County Commission by August 1st of each year. This report will include the expenditures of monies collected and expended under the auspices of this Ordinance.

ARTICLE FOUR: BILLING AND COLLECTION PROCEDURES

A. Special Emergency Ambulance Service Fees

Payment of fees shall be made quarterly to Tucker County Commission for the Tucker County EMS Fund, on or before the 20th day of the month following the quarter and should be mailed to Tucker County Commission, 211 First Street, Suite 307, Parsons, WV 26287.

B. Transport Charges

Ambulance transport rates per call for all categories of users shall be in amounts established by the Tucker County Ambulance Authority and reviewed by the Tucker County Commission.

Charges for individual transports shall be processed by the Tucker County Ambulance Authority as appropriate, with due allowance for insurance coverage, if any.

Any accounts becoming delinquent shall be submitted to the appropriate collection agency as engaged by the Tucker County Ambulance Authority.

C. Collections Procedures

Special Emergency Ambulance Service Fees delinquent after the 20th day of the month following the quarter (April 21st, July 21st, October 21st, January 21st) they became due and payable, shall be reviewed by the Tucker County Commission. The Tucker County Commission, in its sole discretion, may collect unpaid fees through a collection agency engaged by the Tucker County Commission, or by civil action filed in a court of competent jurisdiction. Any such suit need not be brought in the same fiscal year the fee was due and owing. In any suit for collection of delinquent fees, the Tucker County Commission is authorized to recover costs of collection, including court costs, attorney fees, service costs and statutory interest.

D. Erroneous Assessment and Appeals

If a business owner or individual believes he/she/it is or should be exempt from collecting the Special Emergency Ambulance Service Fee, they can send a formal request in writing to Tucker County Commission.

Upon receipt of said written request, Tucker County Commission shall, within a reasonable time, cause to be investigated any request for exoneration/exemption. The County Commission may ask for documentation to verify the need for the exoneration/exemption. If good cause for exoneration/exemption is found by the County Commission, said Commission shall exempt and shall notify the business owner or individual in writing of its actions. An exoneration/exemption shall only be valid for the

fiscal year in which it was requested. Upon July 1st, all temporary previous exemptions are null and void.

ARTICLE FIVE: MANAGEMENT OF REVENUES

All revenues received in accordance with this Ordinance shall be deposited into a fund known as the **Tucker County EMS Fund**. These funds shall be used by the Tucker County Ambulance Authority only to pay for reasonable and necessary expenses actually incurred, including personnel, medical supplies and equipment, utilities, vehicles, vehicle maintenance and service, and cost of rent or maintenance of buildings used in providing emergency ambulance service to residents and visitors of the county that might require such services. The County Commission may retain up to, but not exceed, eight percent (8%) of the Special Emergency Ambulance Service Fee collected for administration. Collected fees not expended in a given fiscal year shall be maintained in the Fund for the Tucker County Ambulance Authority to use in subsequent fiscal years.

ARTICLE SIX: AMENDMENTS AND EXECUTION

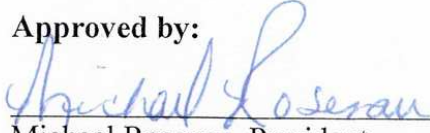
This Ordinance may, from time to time, be amended by a majority of the members of the Tucker County Commission as they deem necessary and appropriate.

If a court of competent jurisdiction declares any provision of this Ordinance to be invalid or ineffective, in whole or in part, the effect of such decision(s) shall be limited to those provision(s) which are expressly stated in the decision to be invalid or ineffective, and all other provisions of this Ordinance shall continue to be separately and fully effective.

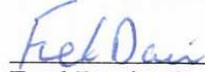
This Ordinance may be reviewed annually, before the Tucker County budget meetings.

This Special Emergency Ambulance Service Fee is adopted this 13th day of November, 2024 and shall become effective on the 1st day of January, 2025.

Approved by:



Michael Rosenau, President



Fred Davis, Commissioner



Tim Knotts, Commissioner

Attest:



Clerk of the Tucker County Commission