



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Jim Justice
Governor

Dale Steager
State Tax Commissioner

April 17, 2017

Kandy Ramos
Finance Manager
Snowshoe Mountain Resort
10 Snowshoe Drive
Snowshoe, WV 26209

Dear Ms. Ramos,

This is in response to your letter of April 13, 2017, requesting from this office the certification required by W. Va. Code § 7-25-5.

A petition for the creation or expansion of a resort area district pursuant to W. Va. Code § 7-25-5 must include a certification from the State Tax Commissioner of the amount of consumers sales and service taxes collected from businesses located in the proposed district for the twelve months preceding the calendar quarter in which the petition is filed. The Finance Manager for the owners of the property located within the boundaries of the resort area has indicated that the petition will be filed by May 2, 2017.

The Tax Commissioner hereby certifies that the amount of consumers sales and service tax collected by vendors located in the proposed district during the 12 months preceding the calendar quarter during which the petition is proposed to be filed and for which data is available was \$3,481,535.59. Data collected from returns filed for tax periods between January 1, 2016 through December 31, 2016 was used in determining the amount of tax collected during the 12-month period.¹ This certification relies partly upon figures provided by business entities located in the proposed resort area district who file consolidated returns with locations that are not in the proposed district.

This certification may not be used to determine the rate of a resort service fee levied pursuant to W.Va. Code §7-25-12. The base and the rate of the Sales Tax is fundamentally different from the base of a resort service fee authorized by Section 12, such that any information derived from a certification of sales tax data may not be relied upon to calculate any estimate of revenue a resort service fee might generate. Additionally, the Tax Commissioner does not have the data to estimate the revenue a resort service fee might generate.

¹ Sales tax returns for tax collected during that month of March by monthly filers are due April 20, 2017. Returns for the first quarter of 2017 are due from quarterly filers on April 20, 2017.

I trust that this letter provides the information you requested. Should you have any questions or concerns please contact Matthew Irby, Director, Tax Account Administration Division, at (304)558-8700.

Sincerely,

A handwritten signature in cursive script, appearing to read "Dale W. Steager".

Dale W. Steager
State Tax Commissioner

DS/MI/wb