

**RANDOLPH 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 and Chapter 7, Article 15, Section 18 of the Code of West Virginia, as amended.

**PURPOSE:**

This Ordinance is enacted for the purpose of maintaining an adequate Randolph County emergency ambulance system within the geographic boundaries of Randolph County, West Virginia, as an adequate emergency ambulance system is necessary to promote the health and welfare of the residents of and visitors to Randolph County. Emergency Ambulance service is a public purpose and a State-mandated (W. Va. Code § 7-15-4) responsibility of county government for which public money may be spent. Residents of Randolph County and visitors to Randolph County are users of emergency ambulance service within Randolph County.

**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 of all sales of the 6% of WV state sales tax is collected an additional zero-point four percent (0.4%) will be collected by the business from the consumer.

**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, or political subdivision, etc., who is engaging in any business activity.

**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 Randolph County, West Virginia, hereinafter called Randolph County Emergency Squad Inc. maintained by the Randolph County Ambulance Authority.

**APPROVED ANNUAL BUDGET ESTIMATE:** The final or amended budget formally approved and adopted by the Board of Directors of the Randolph County Ambulance Authority.

**SPECIAL EMERGENCY AMBULANCE SERVICE FEE:** A zero-point 4 percent (0.4%) fee to be collected by all business in Randolph County that collects state sales tax.

**EMERGENCY AMBULANCE RATES:** The individual transport charges as established and promulgated by the Randolph County Ambulance Authority. These charges shall be applied to all users of emergency ambulance services within Randolph County and those counties requiring mutual aid EMS services.

**EMERGENCY INTERAGENCY AND NON-EMERGENCY TRANSPORTS:** The established individual transport charges as might be established and promulgated by the Randolph County Ambulance Authority for routine transport 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 exempt from this Ordinance; more specifically exempted are volunteer fire departments, schools, churches, senior centers, Randolph County Fair, Randolph County 4H, Municipalities, and any business that is exempt from paying state sales tax.

**ARTICLE TWO: ESTABLISHMENT OF SPECIAL EMERGENCY AMBULANCE SERVICE FEE**

Each Special Emergency Ambulance Service Fee imposed under this Ordinance shall be for Randolph County Emergency Ambulance Squad for a fiscal year beginning July 1<sup>st</sup> through June 30<sup>th</sup>. The Special Emergency Ambulance Service Fee shall be a fee of zero-point four percent (0.4%), imposed on all sales to which sales tax is imposed as described above paid by any individual user to be collected by all businesses within Randolph County as specified in the definition of Special Emergency Ambulance Service Fee, less exemptions.

**ARTICLE THREE: AMBULANCE AUTHORITY BUDGET DEVELOPMENT**

No later than May 1<sup>st</sup> of each year, the Randolph County Ambulance Authority shall prepare a detailed annual budget estimate for the total cost of providing emergency services within the geographical boundaries of the county for the following fiscal year.

**ARTICLE FOUR: BILLING AND COLLECTION PROCEDURES**

**A. Special Emergency Ambulance Service Fees.**

Payment of fees shall be made monthly to Randolph County Sheriff Office for the Randolph County EMS Fund, on or before the 5<sup>th</sup> day of the month to pay for the month previous fees. Payments should be designated as the Special Ambulance Fee and mailed or dropped off in person to Randolph County Sheriff Office, 4 Randolph Ave suite #100, Elkins WV 26241. These payments can be made also via the Randolph Co Sheriff Office webpage([randolphsheriffwv.gov](http://randolphsheriffwv.gov)). After on webpage scroll down to pay taxes and click on the Special Ambulance Service Fee and enter information requested. (PREFERRED METHOD).

**B. Transport Charges.**

Ambulance transport rates per call for all categories of users shall be in amounts established by the Randolph County Ambulance Authority. Charges for individual transport

shall be processed by the Randolph County 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 Randolph County Ambulance Authority.

**C. Collections Procedures.**

Special Emergency Ambulance Service Fees delinquent after the 15th day of the month following the date due shall be reviewed by the Randolph County Commission. The Randolph County Commission, in its sole discretion, may collect unpaid fees through a collection agency engaged by the Randolph County Commission, Randolph Co Ambulance Authority (if designated), 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 Randolph 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 Randolph County Commission. Upon receipt of said written request, Randolph 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. On July 1st, all temporary previous exemptions are null and void.

**E. Receipts.**

Businesses on your added itemized tax line on bottom of receipt, the language should read (RC Ambu Ser Fee) 0.4%.

**ARTICLE FIVE: MANAGEMENT OF REVENUES**

All revenues received in accordance with this Ordinance shall be deposited into a fund known as the **Randolph County EMS Fund**. These funds shall be used by the Randolph 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, provided, however, that revenues received and deposited into the Randolph County EMS Fund shall remain in that Fund and only release for use by the Randolph County Ambulance Authority after it submits to the Randolph County Commission a request for release of an amount of funds with supporting invoice or other documentation acceptable to the County Commission that is approved by the County Commission at one of its meetings. The County Commission may retain up to, but not exceed, six percent (6%) 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 Randolph 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 Randolph 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 Randolph County Commission budget meetings.

**This Ordinance, as amended, is adopted by the Randolph County Commission and shall become effective on this day of April 16, 2026, and first payment to the RCSO on June 5, 2026.**

**Approved by:**

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David Kesling, President, Randolph County Commission

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Chris See, Commissioner

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Cris Siler, Commissioner

Attest: \_\_\_\_\_  
Clerk of the Randolph County Commission