

Randolph County Commission



Commissioners

David L. Kesling

Chris See

Christopher Siler

July 2, 2026

RE: Suspension of Special Emergency Ambulance Service Fee Ordinance Collections

Dear Business Owner,

The Randolph County Commission is writing to inform you of an important update regarding the Special Emergency Ambulance Service Fee Ordinance.

The West Virginia State Tax Department recently advised the Commission of objections raised by the Streamlined Sales Tax Governing Board concerning the Special Emergency Ambulance Service Fee Ordinance. West Virginia has been a member of the Streamlined Sales Tax Agreement since 2005.

Specifically, the State Tax Department informed the Commission that the provisions of the Ordinance imposing the service fee are inconsistent with the Streamlined Sales Tax Agreement and could jeopardize West Virginia's continued participation in that agreement.

Accordingly, the Randolph County Commission has voted to **suspend the collection of the Special Emergency Ambulance Service Fee effective immediately**. Businesses should discontinue collecting the fee on all applicable transactions until further notice, and remit any funds collected by July 31, 2026.

The Commission has also directed the Randolph County Prosecuting Attorney's Office, serving as legal counsel to the Commission, to seek an Advisory Opinion from the West Virginia Attorney General's Office regarding whether the service fee, in its current form or a modified form, may be imposed in the future.

We appreciate your cooperation and understanding as we work with state officials to resolve this matter. Should the Attorney General issue an opinion or additional action be taken, the Commission will promptly notify all affected businesses. If you have any questions, please contact the Randolph County Commission Office at (304) 636-2057. Thank you for your continued cooperation and service to Randolph County.

Sincerely,

David Kesling

David Kesling, President
Randolph County Commissioner

Cris Siler

Cris Siler
Randolph County Commissioner

4 Randolph Avenue - Suite 207 - Elkins, West Virginia 26241 - Phone (304) 636-2057

Fax (304) 630-1125 - website: randolphctyww.gov