

TO.: RANDOLPH COUNTY BUSINESSES

RE: SPECIAL EMERGENCY AMBULANCE SERVICE FEE



The Randolph County Commission would like to notify businesses operating in Randolph County of the Special Emergency Ambulance Service Fee Ordinance, which was adopted to help support and maintain an adequate emergency ambulance system for the residents and visitors of Randolph County.

The current Ordinance will become effective **October 1, 2026**. However, collection of the fee will not begin until **December 1, 2026**, with the first payment due in **January 2027**.

TIMELINE OF THE SPECIAL EMERGENCY AMBULANCE SERVICE FEE



The original Special Emergency Ambulance Service Fee was adopted and collection began June 1, 2026. The original fee was established as a 0.4% fee on applicable transactions.



Following objections raised by the West Virginia State Tax Department, the Randolph County Commission suspended collection of the original fee on effective July 2, 2026.



Following the suspension, the County Commission worked with its legal counsel and the West Virginia State Tax Department to review the concerns that had been raised and determine an appropriate way to structure the fee.



After working through the issues with legal counsel and the State Tax Department, the County Commission is intended to review the concerns that had been raised and determine an appropriate way to structure the fee. October 1, 2026.



Although the revised Ordinance becomes effective October 1, collection of the fee will not begin until December 1, 2026.



The first payment to the Randolph County Sheriff's Office will be due in January 2027 for fees collected during December 2026.

The Commission appreciates the cooperation of Randolph County businesses as the County has worked through the process. The revised Ordinance is intended to address the concerns raised regarding the original fee while providing a dedicated funding source to help maintain and support emergency ambulance services throughout Randolph County.



Businesses may submit collected fees monthly or quarterly. Each business should notify the Randolph County Commission in writing whether it will remit payments monthly or quarterly.



For businesses choosing monthly reporting, payment is due on or before the 20th day of the month for fees collected during the previous month.



Payments should be made payable to the Randolph County Sheriff's Office for the Randolph County EMS Fund and may be mailed or delivered to:
Randolph County Sheriff's Office
4 Randolph Avenue, Suite 100
Eikins, WV 26241



Payments may also be made online through the Randolph County Sheriff's Office website. From the homepage, select "Fees" and then "Emergency Ambulance Service Fee". Online payment is the preferred method.



Again, collections will not begin until December 1, 2026, and the first payment will be due in January 2027.



If you have questions regarding the Ordinance or the collection process, please contact the Randolph County Commission office at **304-636-2057**.



Thank you for your cooperation and for helping support emergency ambulance services throughout Randolph County.
Sincerely,

David Kesling, President | Kenna Barger, Commissioner | Cris Siler, Commissioner



The revised Special Emergency Ambulance Service Fee is a flat fee of **\$0.10 per transaction** on qualifying purchases of tangible personal property and services that take place within Randolph County.



The fee is paid by the purchaser and collected by the business or service provider.



The fee is per transaction, not per item. For example, if a customer purchase several non-exempt items in one transaction, the fee is \$0.10 for that transaction.

The Ordinance provides exemptions for certain transactions, including:

- Occasional or casual sales, such as yard sales;
- Gasoline, diesel, and other motor fuel;
- Prescription medicines;
- Certain health care services, including medical, dental, hospital, nursing home, hospital, and related services, when not elective or cosmetic;
- Banking services; and
- Food and novelties sold directly through vending machines.

Additional definitions and guidance regarding transactions occurring within Randolph County are provided in the full Ordinance.

HOW SHOULD BUSINESSES SHOW THE FEE?

Businesses collecting the fee should identify it on the itemized portion of the sales receipt if possible. The Ordinance specifies that the fee should be listed as:

RC Ambu Ser Fee – \$0.10



To assist businesses with understanding the new Ordinance, the state has provided the following requirements, and the 2026 collection service will be held:



Wednesday, October 21, 2026 8:30 AM
@ the WV Wood Technology Center

Businesses are encouraged to attend this training to learn more about the new fee, how it should be collected, how it should appear on receipts, and the reporting and payment process.

FULL ORDINANCE AVAILABLE ONLINE



A complete copy of the Special Emergency Ambulance Service Fee Ordinance, including all definitions, exemptions, reporting requirements, and collection procedures, is available on the Randolph County Commission website:

<https://randolphctyww.gov/document-center/>

We encourage all businesses to make use of the 2026 fee to be a review the complete Ordinance and make any necessary preparations prior to December 1, 2026.