

Randolph County Commission



Commissioners

David L. Kesling

Kenna Barger

Christopher Siler

October 1, 2026

TO: RANDOLPH COUNTY BUSINESSES

RE: SPECIAL EMERGENCY AMBULANCE SERVICE FEE

Dear Business Owner:

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 Randolph County Commission would like to provide the following timeline to explain the development of the Special Emergency Ambulance Service Fee:

June 1, 2026 – Original Fee Began

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.

July 2, 2026 – Original Fee Suspended

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

July–September 2026 – Review and Revision

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.

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October 1, 2026 – Revised Ordinance Takes Effect

After working through the issues with legal counsel and the State Tax Department, the County Commission adopted the revised **Special Emergency Ambulance Service Fee Ordinance**. The revised Ordinance becomes effective October 1, 2026.

December 1, 2026 – Collections Begin

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

January 2027 – First Payment Due

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 this 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.

WHAT IS THE NEW FEE?

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 purchases several non-exempt items in one transaction, the fee is \$0.10 for that transaction.

EXEMPTIONS

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, hospice, and related services, when not elective or cosmetic;
- Banking services; and

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- Food and novelty items 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. The Ordinance specifies that the fee should be listed as:

RC Ambu Ser Fee – \$0.10

REPORTING AND PAYMENT

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
Elkins, 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.**

UPCOMING BUSINESS TRAINING

To assist businesses with understanding the revised Special Emergency Ambulance Service Fee and the collection and reporting requirements, a **Rise & Shine training session** will be held:

**4 Randolph Avenue – Suite 207 – Elkins, West Virginia 26241 – Phone (304) 636-2057
Fax (304) 630-1125 – website: randolphctyww.gov**

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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:

www.randolphctyww.gov

To locate the Ordinance, go to:

Documents → Ordinances

We encourage all businesses that may be required to collect the fee to review the complete Ordinance and make any necessary preparations prior to December 1, 2026.

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,

RANDOLPH COUNTY COMMISSION

David Kesling, President

Kenna Barger, Commissioner

Cris Siler, Commissioner