

# WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

## Senate Bill 53

FISCAL  
NOTE

BY SENATORS SMITH AND SWOPE

[Introduced January 9, 2019; Referred  
to the Committee on Finance]

1 A BILL to repeal §11-6A-5a of the Code of West Virginia, 1931, as amended, relating to the tax  
2 treatment of wind power projects.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 6A. POLLUTION CONTROL FACILITIES TAX TREATMENT.**

**§1. Repeal of section related to wind power projects.**

1 §11-6A-5a of the Code of West Virginia, 1931, as amended, is hereby repealed.

NOTE: The purpose of this bill is to repeal a section of the code related to the tax treatment of wind power projects.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.