

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Committee Substitute

for

House Bill 4451

BY DELEGATES HOUSEHOLDER AND CRISS

[Originating in the Committee on Finance, February
10, 2022]

1 A BILL to amend and reenact §11-6F-6 of the Code of West Virginia, 1931, as amended, all
2 relating to the special method for appraising qualified capital additions to manufacturing
3 facilities, eliminating the requirement that otherwise qualified capital addition be located
4 or installed at or within two miles of a preexisting manufacturing facility; and specifying
5 effective date.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 6F. SPECIAL METHOD FOR APPRAISING QUALIFIED CAPITAL
ADDITIONS TO MANUFACTURING FACILITIES.**

§11-6F-6. Effective date, expiration of two-mile limitation.

1 (a) This article is effective for the tax years beginning on and after the first day of July, one
2 1997.

3 (b) Notwithstanding any other provision of this article to the contrary, the requirement that
4 a qualified capital addition to a manufacturing facility be located or installed at or within two miles
5 of a preexisting manufacturing facility owned or operated by the person making the capital
6 addition, or by a multiple party project participant, is null, void and of no further force or effect for
7 otherwise qualified capital addition to a manufacturing facility placed in service or use on and after
8 the first day of January 2023.