## WEST VIRGINIA LEGISLATURE 2023 REGULAR SESSION

## Introduced

## House Bill 3525

By Delegates Howell and Young

[Introduced February 14, 2023; Referred to the Committee on Finance]

Intr HB 2023R3590

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,

designated §11-15A-2c, relating to taxation of certain solar panels used as energy

wholesale generators or small scale utilities.

Be it enacted by the Legislature of West Virginia:

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ARTICLE 15A. USE TAX.

## §11-15A-2c. Tax on the solar panels used as energy wholesale generators or small scale utilities.

- (a) Notwithstanding any other provision of this code to the contrary, persons engaged in
   the manufacture and sale or the manufacture, sale and installation of solar panels used as energy
   wholesale generators or small scale utilities shall be taxed at 95 percent of the salvage value of the
   solar panels.
  - (b) The Tax Commissioner shall promulgate such uniform and equitable rules as he deems necessary for determining the salvage value of solar panels upon which the tax imposed by this section is levied.

NOTE: The purpose of this bill is to tax solar panels used as energy wholesale generators or small scale utilities.

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

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