

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 5311

By Delegates Howell, W. Clark, Linville, Campbell,

Riley, DeVault, and Hillenbrand

[Introduced January 29, 2024; Referred to the

Committee on the Judiciary then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §29-1B-9, relating to setting the tax rate for property located in West Virginia
 3 that is owned by another state.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1B. COMMISSION ON INTERSTATE COOPERATION.

§29-1B-9. Property located in West Virginia that is owned by another state.

1 Property that is located in West Virginia, but owned by another state, shall be taxed at the
 2 property's full rate unless there is an interstate compact or other agreement between West Virginia
 3 and the other state.

NOTE: The purpose of this bill is to set the tax rate for property located in West Virginia that is owned by another state.

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