

# WEST VIRGINIA LEGISLATURE

## 2020 REGULAR SESSION

Introduced

### House Bill 4500

FISCAL  
NOTE

BY DELEGATES WALKER, ZUKOFF, LAVENDER-BOWE,  
STAGGERS, LONGSTRETH, PUSHKIN, PYLES, WILLIAMS,  
HANSEN, ANGELUCCI AND CAMPBELL

[Introduced January 23, 2020; Referred to the  
Committee on Fire Departments and Emergency  
Medical Services then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
 2 designated §11-3-9a, relating to exempting from personal property taxation, vehicles of  
 3 certain volunteer firefighters.

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

**ARTICLE 3. ASSESSMENTS GENERALLY.**

**§11-3-9a. Exemption from personal property tax on vehicles owned by certain volunteer firefighters.**

1 One vehicle owned and operated by a trained and active volunteer firefighter shall be  
 2 exempt from personal property taxation upon written verification submitted to the applicable  
 3 county assessor by the volunteer firefighter’s department chief that the firefighter has completed  
 4 required training and actively participates in the volunteer fire department’s activities.

NOTE: The purpose of this bill is to exempt from personal property taxation vehicles of active trained volunteer firefighters.

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