WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

House Bill 3065

By Delegate Wamsley

[Introduced March 11, 2021; Referred to the Committee on Veterans' Affairs and Homeland Security then Finance]

A BILL to amend the Code of West Virginia, 1939, as amended, by adding thereto a new article, designated §11-6M-1 and §11-6M-2, relating to personal property tax exemptions for certain veterans and persons; and providing rulemaking authority to the Tax Commissioner.

Be it enacted by the Legislature of West Virginia:

Article 6M. Personal Tax Exemptions for Certain Veterans.

§11-6M-1. Personal tax exemptions for veterans, etc.

Notwithstanding any other provision of this code, persons who are residents of the State of West Virginia, who fall into the following categories, are exempt from personal property taxes in the percentages indicated:

(1) Disabled Veterans (0-100%) as certified by the Veterans Administration, total exemption from the payment of personal tax assessment;

(2) Honorably Discharged members of the Armed Forces of The United States, exemption from the payment of personal tax assessment equal to 20 percent of the personal tax assessment;

(3) Persons 60 years of age or older who are retired, exemption from the payment of personal tax assessment equal to 20 percent of the personal tax assessment; and

(4) Gold Star Families (immediate next of kin) exemption from the payment of personal tax assessment equal to 30 percent of the personal tax assessment.

§11-6M-2. Tax commissioner to propose rules.

The Tax Commissioner shall propose rules for legislative approval in accordance with §29A-3-1 *et seq.* of this code for the administration of this article.

NOTE: The purpose of this bill is to provide an exemption from personal property taxes to certain persons.

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