

# **WEST VIRGINIA LEGISLATURE**

**2023 FIRST EXTRAORDINARY SESSION**

**ENROLLED**

## **House Bill 125**

BY DELEGATES HANSHAW (MR. SPEAKER) AND SKAFF

(BY REQUEST OF THE EXECUTIVE)

[Passed August 8, 2023; in effect from passage.]



1 AN ACT to amend and reenact §11-13MM-10 of the Code of West Virginia, 1931, as amended to  
2 clarify that certain payments paid prior to the effective date of the tax credits for property  
3 taxes paid on certain species of property are eligible for the tax credits.

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

**ARTICLE 13MM. WEST VIRGINIA PROPERTY TAX ADJUSTMENT ACT.**

**§11-13MM-10. Effective Date.**

1 This article shall be effective for personal income taxable years beginning on or after  
2 January 1, 2024, and for corporation net income tax taxable years beginning on or after January  
3 1, 2024. Subject to the restrictions, limitations and requirements set forth in this article, *ad*  
4 *valorem* property tax timely paid in the personal income tax taxable year, or the corporation net  
5 income tax taxable year, as applicable, beginning on or after January 1, 2024, may qualify for the  
6 tax credits specified in this article, even where such tax, that is due and owed in calendar year  
7 2024 only, is actually timely paid prior to January 1, 2024.



The Clerk of the House of Delegates and the Clerk of the Senate hereby certify that the foregoing bill is correctly enrolled.

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*Clerk of the House of Delegates*

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*Clerk of the Senate*

Originated in the House of Delegates.

In effect from passage.

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*Speaker of the House of Delegates*

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*President of the Senate*

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The within is ..... this the.....  
Day of ....., 2023.

.....  
*Governor*