

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

Senate Bill 397

FISCAL
NOTE

By Senators Hamilton, Caputo, Chapman, Deeds,
Martin, Maynard, Plymale, Rucker, Stover, Taylor,
Woelfel, Woodrum, Trump, Jeffries, Karnes, and
Smith

[Introduced January 12, 2024; referred
to the Committee on Agriculture and Natural
Resources; and then to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-1C-5b, relating to exempting high tunnels and greenhouses, whether
 3 heated or unheated, from personal property taxation; and providing an enacting date.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1C. FAIR AND EQUITABLE PROPERTY VALUATION.

§11-1C-5b. Exempting high tunnels and greenhouses from personal property taxation.

1 (a) High Tunnels, including but not limited to polytunnels or hoopouses; heated high
 2 tunnels; and both heated and non-heated greenhouses shall be exempt from personal property
 3 tax.

4 (b) This article shall be effective from passage.

NOTE: The purpose of this bill is to fully exempt both high tunnels and greenhouses from personal property taxes, whether the high tunnels or greenhouses are heated or unheated.

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