WEST virginia legislature

2024 regular session

Committee Substitute

for

Senate Bill 397

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

[Originating in the Committee on Agriculture and Natural Resources; reported January 10, 2024]

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

(a) High Tunnels, including, but not limited to, polytunnels or hoophouses, and greenhouses, whether heated or unheated, shall be exempt from personal property tax.

(b) This section shall be effective from passage.