

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2586

**FISCAL
NOTE**

By Delegate Sheedy

[Introduced February 18, 2025; referred to the
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,
2 designated §11-29-1, relating to distribution of 10 percent of state revenues derived from
3 sales tax, excise tax, severance tax, or generated by any other means be placed in
4 General Revenue and returned to the County offices of the Division of Highways.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 29. DISTRIBUTION OF TAXES FROM SALES TAX, EXCISE TAX,
SEVERANCE TAX, OR GENERATED BY ANY OTHER MEANS TO COUNTY
OFFICES OF THE DIVISION OF HIGHWAYS.**

**§11-29-1. State revenues derived from sales tax, excise tax, severance tax, or generated by
any other means.**

1 (a) Notwithstanding any provision of this code to the contrary, effective after the fiscal year
2 ending in 2025, and in order to benefit all counties affected by the increased highway usage such
3 as tourism and mineral extraction, 10 percent of all state revenues derived from sales tax, excise
4 tax, severance tax, or generated by any other means imposed by this code, shall be placed in
5 General Revenue and returned to the county offices of division of highways where these taxes
6 were collected. These funds are in addition to the funding allocated to the county offices of the
7 division of highways allocated by the Legislature.

8 (b) The additional funding from the taxes collected as stated in subsection of this section
9 shall be used to supplement higher wages, replace labor forces cut by previous administrations.

10 (c) Two percent of the additional funds generated by this section shall be used to replace
11 aging equipment and replace equipment sold in past years.

NOTE: The purpose of this bill is to distribute 10 percent of state revenues derived from sales tax, excise tax, severance tax, or generated by any other means be placed in General Revenue and returned to the County offices of the Division of Highways.

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