

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 3011

FISCAL
NOTE

By Delegates Ward, Gearheart, Sheedy, Jennings,
Mallow, Hillenbrand, Phillips, Street, Brooks, DeVault,
and Ridenour

[Introduced February 27, 2025; referred to the
Committee on Energy and Public Works then
Finance]

1 A BILL to amend and reenact §11-6A-5a of the Code of West Virginia, 1931, as amended, relating
 2 to limiting the pollution control facilities tax treatment and wind power projects to those
 3 projects fully operation before January 1, 2025.

Be it enacted by the Legislature of West Virginia:

ARTICLE 6A. POLLUTION CONTROL FACILITIES TAX TREATMENT.

§11-6A-5a. Wind power projects.

1 (a) Notwithstanding any other provisions of this article, a an existing power project
 2 designed, constructed or installed to convert wind into electrical energy ~~shall be~~ which was fully
 3 operational and generating electricity into the grid, on, or before January 1, 2025 is subject to the
 4 provisions of this section.

5 (b) Each wind turbine installed at a wind power project and each tower upon which the
 6 turbine is affixed which was fully operational and generating electricity into the grid, on, or before
 7 January 1, 2025, shall be ~~is~~ considered to be personal property that is a pollution control facility for
 8 purposes of this article and, subject to an allocation of the value of project property determined by
 9 the Tax Commissioner in accordance with this section, all of the value associated with the wind
 10 turbine and tower shall be accorded salvage valuation: *Provided*, That the portion of the total value
 11 of the facility assigned salvage value in accordance with this section shall, on and after July 1,
 12 2007, be no greater than 79 percent of the total value of the facility. All personal property at a wind
 13 power project other than a wind turbine and tower shall not be accorded salvage valuation and
 14 shall not be considered to be personal property that is a pollution control facility. For purposes of
 15 this section, "wind turbine and tower" is limited to: The rotor, consisting of the blades and the
 16 supporting hub; the drive train, which includes the remaining rotating parts such as the shafts,
 17 gearbox, coupling, a mechanical brake and the generator; the nacelle and main frame, including
 18 the wind turbine housing, bedplate and the yaw system; the turbine transformer; the machine
 19 controls; the tower; and the tower foundation.

NOTE: The purpose of this bill is to limit the pollution control facilities tax treatment and wind power projects to those projects fully operation before January 1, 2025.

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