WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

Senate Bill 241

By Senators Hamilton, Rucker, and Rose

[Introduced February 12, 2025; referred
to the Committee on Agriculture; and then to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding 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 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.

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

(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.