

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

Senate Bill 241

By Senator Hamilton

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

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