WEST virginia legislature

2025 regular session

Committee Substitute

for

Senate Bill 241

By Senators Hamilton, Rucker, and Rose

[Reported March 6, 2025, from the Committee on Agriculture]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section, designated §11-1C-15, relating to exempting high tunnels and greenhouses, whether heated or unheated, which are used on a farm or farming operation, from 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-15. High tunnels and greenhouses exempt from 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 property taxes imposed by this chapter: *Provided*, That this exemption shall only apply in the case of such high tunnels and greenhouses used on a farm or farming operation that annually produces for sale agricultural products, as defined in the rules of the Tax Commissioner.

(b) The provisions of this section shall be effective from passage.

NOTE: The purpose of this bill is to exempt high tunnels and greenhouses used on a farm or farming operation from property taxation, 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.