

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]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,
2 designated §11-1C-15, relating to exempting high tunnels and greenhouses, whether
3 heated or unheated, which are used on a farm or farming operation, from property taxation;
4 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.

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 property taxes
3 imposed by this chapter: *Provided*, That this exemption shall only apply in the case of such high
4 tunnels and greenhouses used on a farm or farming operation that annually produces for sale
5 agricultural products, as defined in the rules of the Tax Commissioner.

6 (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.