WEST virginia legislature

2025 regular session

Committee Substitute

for

Senate Bill 532

By Senators Clements, Garcia, Oliverio, and Rose

[Reported March 7, 2025, from the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section, designated §11-13mm-8a, relating to clarifying the county to which ad valorem taxes should be paid when the seat of a well is in a different county than the location of the property from which the well draws; and defining terms.

Be it enacted by the Legislature of West Virginia:

Article 13MM. west virginia property tax adjustment act.

§11-13MM-8A. Determination of which county to which taxes are to be paid.

(a) In the event that a well seat is located in a different county than the property from which the well draws, the ad valorem taxes shall be paid to the county in which the property being drawn from is located and not to the property in which the well seat is located.

(b) For the purpose of this section, a well seat is defined as the designated point within a drilled wellbore where the casing is cemented in place. It creates a secure seal between the wellbore and the surrounding rock formation. A well seat is designed to provide a stable surface where the casing is cemented to prevent leaks and maintain pressure integrity within the wellbore.