

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

Senate Bill 701

By Senator Woodrum

[Introduced March 5, 2025; referred
to the Committee on Natural Resources; 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 §11-8-5a, relating to classifying forestry equipment as Class I property; and
 3 recognizing forestry as a component of agriculture essential to this state's economy.

Be it enacted by the Legislature of West Virginia:

ARTICLE 8. LEVY AND CLASSIFICATION OF PROPERTY.

§11-8-5a. Classification of forestry property for levy purposes.

1 (a) The purpose of this article is to support West Virginia's forestry industry by classifying
 2 forestry equipment as Class I property, recognizing forestry as a component of agriculture
 3 essential to the state's economy.

4 (b) For the purposes of property tax classification under §11-8-5 of this code, forestry
 5 equipment used in the harvesting, processing, or transportation of forest products shall be
 6 classified as Class I property, consistent with the classification of agricultural equipment.

7 (c) Forestry equipment shall include, but not be limited to:

8 (1) Skidders, feller-bunchers, forwarders, cable yarders, forestry processors, dozers and
 9 loaders;

10 (2) Trailers and other machinery primarily used in forestry operations.

11 (d) The definition of agriculture in this section shall expressly include forestry,
 12 encompassing the cultivation, harvesting, and processing of forest products.

13 (e) All laws or parts of laws inconsistent with this act are hereby repealed or amended to
 14 conform to the provisions of this act.

15 (f) This article shall take effect on July 1, 2026.

NOTE: The purpose of this bill is to reclassify forestry equipment as Class I property to provide tax benefits to forestry businesses by acknowledging forestry as a part of agriculture.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.