

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4028

**FISCAL
NOTE**

By Delegates Riley, Heckert, Ellington, Statler, Toney,

Fehrenbacher and Hott

[Introduced January 14, 2026; referred to the

Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,
 2 designated §11-13NN-1, §11-13NN-2, §11-13NN-3, §11-13NN-4, and §11-13NN-15,
 3 relating to tax exemptions for construction contractors; creating a short title; providing
 4 findings and a purpose; providing definitions; creating a tax exemption for construction
 5 contractors of school facilities; and clarifying purchases not exempt.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13NN. EDUCATION ADVANCEMENT ACT.

§11-13NN-1. Short title.

1 This article may be cited as the "West Virginia Education Advancement Act".

§11-13NN-2. Legislative findings and purpose.

1 The Legislature finds that providing safe and secure schools for a healthy learning
 2 environment is in the public interest and promotes the general welfare of the people of the state.

§11-13NN-3. Definitions.

1 (a) Any term used in this article has the meaning ascribed by this section unless a different
 2 meaning is clearly required by the context of its use or by definition in this article.

3 (b) For purpose of this article, the term:

4 "Building materials" means all tangible personal property, including any device or
 5 appliance used by builders, contractors or landowners in making improvements, additions, or
 6 alterations to a building or other structure or to real property in such a way that such tangible
 7 personal property becomes a part of the building or other structure or the realty, which is installed
 8 into or directly used or consumed in the construction, addition, alteration, repair or improvement of
 9 a qualified, new or expanded public school facility. "Building materials" does not include tools,
 10 construction equipment or any property or device which does not become a permanent part of the
 11 realty when construction is completed. A device or appliance becomes a fixture and a part of the
 12 building or other structure or the real property to which it is connected when it is built into or is
 13 attached to the property in such a way that its removal would substantially damage or deface such

14 property.

15 "School facility" means real property used primarily for instructional, administrative, or
16 extracurricular functions by a public elementary or secondary school, or vocational school.

§11-13NN-4. Consumers sales and service tax and use tax exemption for construction contractors of school facilities.

1 (a) Notwithstanding the provisions of §11-15-1 et seq. and §11-15A-1 et seq. of this code
2 and notwithstanding the provisions of §11-15-8d of this code, or any other provision of this code,
3 purchases of building materials, tangible personal property, and services by a construction
4 contractor or construction subcontractor used in the construction of a public school facility are
5 exempt from the taxes imposed by §11-15-1 et seq. and §11-15A-1 et seq. of this code.

6 (b) Purchases of services, materials, and tangible personal property for repairs,
7 maintenance and refurbishment of public or private school facilities enumerated in subsection (a)
8 are exempt from the taxes imposed by §11-15-1 et seq. and §11-15A-1 et seq. of this code.

9 (c) The exemptions authorized under this section also apply to exempt purchases
10 enumerated herein from the municipal consumers sales and service tax and use tax.

§11-13NN-5. Purchases that are not exempt.

1 (a) Purchases of gasoline and special fuel or any other fuel or means of power for a motor
2 vehicle or any other machine, apparatus or engine, are not exempt under the provisions of this
3 section.

4 (b) Purchases subject to the consumers sales and service tax and use tax under the
5 provisions of §11-15-3c of this code related to motor vehicle sales are not exempt under the
6 provisions of this section.

NOTE: The purpose of this bill is to provide contactors of school facilities with a tax exemption on construction materials.

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