

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4253

BY Delegate D. Smith

[Introduced; referred

to the committee on]

1 A BILL to amend and reenact §64-7-1 of the Code of West Virginia, 1931, as amended, relating to
2 authorizing the Tax Department to promulgate a legislative rule relating to the valuation of
3 public utility property for ad valorem property tax purposes.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 7. AUTHORIZATION FOR DEPARTMENT OF REVENUE TO PROMULGATE
LEGISLATIVE RULES.**

§64-7-1. Tax Department.

1 The legislative rule filed in the State Register on July 25, 2025, authorized under the
2 authority of §11-1C-5 of this code, modified by the Tax Department to meet the objections of the
3 Legislative Rule-Making Review Committee and refiled in the State Register on September 24,
4 2025, relating to the Tax Department (valuation of public utility property for ad valorem property tax
5 purposes, 110 CSR 01M), is authorized.

NOTE: The purpose of this bill is to authorize the Tax Department to promulgate a legislative rule relating to the valuation of public utility property for ad valorem property tax.

This section is new; therefore, strike-throughs and underscoring have been omitted.