

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

ENROLLED

Committee Substitute

for

House Bill 4416

BY DELEGATES HOTT AND HORST

[Passed March 11, 2026; in effect 90 days from

passage (June 9, 2026)]

1 AN ACT to amend the Code of West Virginia, 1931, as amended, by adding two new sections,
2 designated §11-8-5a and §11-15-8e, relating to taxation of certain forestry equipment;
3 classifying certain forestry equipment as Class I property; defining forestry equipment for
4 Class I property classification; exempting the sale of forestry equipment from the
5 consumers sales and service tax; and providing for effective dates.

Be it enacted by the Legislature of West Virginia:

ARTICLE 8. LEVIES.

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

1 (a) The purpose of this section 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 and
5 consistent with Article X, Section 1 of the West Virginia Constitution, forestry equipment primarily
6 used in the harvesting, processing, or transportation of forest products shall be considered
7 personal property employed exclusively in agriculture and classified as Class I property: *Provided,*
8 That the equipment is owned by the producer of the forest products.

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

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

12 (2) Trailers and other machinery.

13 (d) For purposes of this article, forestry equipment may not include any vehicles which
14 would not qualify for a farm use exemption certificate pursuant to §17A-3-2 of this code.

15 (e) This section shall take effect on July 1, 2026.

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-8e. Forestry Equipment.

- 1 Effective July 1, 2026, the provisions of this article shall not apply to the sales and service
- 2 of forestry equipment as defined in §11-8-5a of this code.

The Clerk of the House of Delegates and the Clerk of the Senate hereby certify that the foregoing bill is correctly enrolled.

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Clerk of the House of Delegates

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Clerk of the Senate

Originated in the House of Delegates.

In effect 90 days from passage.

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Speaker of the House of Delegates

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President of the Senate

The within is this the.....
Day of, 2026.

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Governor