

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Committee Substitute

for

House Bill 4416

By Delegates Hott and Horst

[Originating in the Committee on Finance, February

24, 2026]

1 A BILL 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 consistent
5 with Article X, Section 1 of the West Virginia Constitution, forestry equipment primarily used in the
6 harvesting, processing, or transportation of forest products shall be considered personal property
7 employed exclusively in agriculture and classified as Class I property: *Provided*, That the
8 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.