

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

ENROLLED

Committee Substitute

for

House Bill 4625

BY DELEGATES HILLENBRAND, HANSHAW (MR. SPEAKER),

PHILLIPS, FUNKHOUSER, HECKERT, FEHRENBACHER,

CROUSE, SHEEDY, ROOP, B. SMITH, D. CANNON

[Passed March 14, 2026; in effect 90 days from

passage (June 12, 2026)]

1 AN ACT to amend and reenact §11-22-1 of the Code of West Virginia, 1931, as amended, relating
2 to exemptions from excise taxes; amending definitions; removing the exemption from
3 excise taxes for certain transfers; and adding an exemption for certain transfers.

Be it enacted by the Legislature of West Virginia:

ARTICLE 22. EXCISE TAX ON PRIVILEGE OF TRANSFERRING REAL PROPERTY.

§11-22-1. Definitions.

1 As used in this chapter:

2 "Association" means a partnership, limited partnership or any other form of unincorporated
3 enterprise, owned or conducted by two or more persons.

4 "Corporation" means a corporation or joint-stock association, organized under the laws of
5 this state, the United States or any other state, territory or foreign country or dependency
6 including, but not limited to, banking institutions.

7 "Commissioner" means the State Tax Commissioner.

8 "Document" means any deed, or instrument or writing by which any real property within
9 this state or any interest in real property is granted, conveyed or otherwise transferred to the
10 grantee, purchaser or any other person. "Document" as defined herein does not include:

11 (1) Wills, or lists of heirs or intestate administrations;

12 (2) Transfer of real property where the value of the property transferred is one thousand
13 dollars or less, and for the purposes of this subdivision, "value" means the assessed value as
14 defined in §11-1A-3 of this code divided by 0.60;

15 (3) Testamentary or inter vivos trusts;

16 (4) Deeds of partition;

17 (5) Deeds made pursuant to mergers of corporations, limited liability companies,
18 partnerships, limited partnerships, or testamentary or inter vivos trusts;

19 (6) Deeds made pursuant to conversions to limited liability companies from corporations,
20 partnerships, limited partnerships or trusts;

21 (7) Deeds without consideration between a natural person or persons or a testamentary
22 or inter vivos trust and a limited liability company that is wholly owned by the natural person or
23 persons or the trust;

24 (8) Deeds made by a subsidiary corporation to its parent corporation for no consideration
25 other than the cancellation or surrender of the subsidiary's stock;

26 (9) Leases;

27 (10) Transfers between husband and wife, transfers between parent and child or transfers
28 between parent and child and his or her spouse, without consideration, transfers between
29 grandparent and grandchild, transfers between grandparent and grandchild and his or her
30 spouse, without consideration, or transfers between siblings, without consideration. For purposes
31 of this subdivision, the terms "child," "grandchild," and "sibling" include biological children, legally
32 adopted children, stepchildren, and the corresponding lineal descendants thereof, and the terms
33 "parent" and "grandparent" include biological parents, adoptive parents, stepparents,
34 grandparents, and great-grandparents;

35 (11) Transfers without consideration between a principal and straw party for any purpose;

36 (12) Transfers from or between voluntary charitable or educational associations or
37 trustees of voluntary charitable or educational associations and like nonprofit corporations having
38 the same or similar purposes;

39 (13) Deeds for oil, gas, or other minerals, without consideration;

40 (14) Corrective deeds or confirmatory deeds without consideration;

41 (15) Transfers to or from the United States, the State of West Virginia, or to or from any of
42 their instrumentalities, agencies or political subdivisions, by gift, dedication, deed or
43 condemnation proceedings; or

44 (16) Mortgages or deeds of trust given as security for a debt.

45 "Limited liability company" means a limited liability company organized under the laws of
46 this state, the United States or by any other state, territory or the District of Columbia.

47 "Person" means every natural person, association or corporation. Whenever used in any
48 clause prescribing and imposing a fine or imprisonment, or both, the term "person" as applied to
49 associations, means the partners or members of the association, and, as applied to corporations,
50 the officers of the corporation, and as applied to limited liability companies, its members,
51 managers, or member-managed staff.

52 "Transaction" means the delivering, accepting or presenting for recording of a document.

53 "Value" means in the case of any document, the amount of the full actual consideration
54 for the document, paid or to be paid, including the amount of any lien or liens assumed; and in
55 the case of any document without consideration, the actual monetary value of the property
56 conveyed or transferred. In the event any document includes real property or any interest in real
57 property lying outside the State of West Virginia or includes personal property, value is the
58 proportion of the consideration paid in case of the transfer for consideration, or the proportion of
59 the true and actual value in case of a gift, which the actual value of the real property located in
60 West Virginia bears to the total actual value of all the property, real or personal, transferred by
61 the document. The value as defined in this subsection shall be stated in the declaration of
62 consideration or value provided for in §11-22-6 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