

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Committee Substitute

for

House Bill 4625

By Delegates Hillenbrand, Hanshaw (Mr. Speaker),
Phillips, Funkhouser, Heckert, Fehrenbacher, Crouse,
Sheedy, Roop, B. Smith, D. Cannon

[Originating in the Committee on the Judiciary;

Reported on February 2, 2026]

A BILL to amend and reenact §11-22-1 of the Code of West Virginia, 1931, as amended, relating to exemptions from excise taxes; amending definitions; removing the exemption from 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.

As used in this chapter:

~~(1)~~ "Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned or conducted by two or more persons.

~~(2)~~ "Corporation" means a corporation or joint-stock association, organized under the laws of this state, the United States or any other state, territory or foreign country or dependency including, but not limited to, banking institutions.

~~(3)~~ "Commissioner" means the State Tax Commissioner.

~~(4)~~ "Document" means any deed, or instrument or writing by which any real property within this state or any interest in real property is granted, conveyed or otherwise transferred to the grantee, purchaser or any other person. ~~but~~ "Document" as defined herein does not include:

(1) Wills;

(2) Transfer of real property where the value of the property transferred is \$100 one thousand dollars or less, and for the purposes of this subdivision, "value" means the assessed value as defined in §11-1A-3 of this code divided by 0.60;

(3) Testamentary or inter vivos trusts;

(4) Deeds of partition;

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

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

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

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

25 (9) Leases;

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

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

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

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

40 (14) Corrective 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 condemnation
43 proceedings; or

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

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

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

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

54 (8) "Value" means in the case of any document, ~~not a gift,~~ the amount of the full actual
55 consideration for the document, paid or to be paid, including the amount of any lien or liens
56 assumed; and in the case of ~~a gift, or any other~~ document without consideration, the actual
57 monetary value of the property conveyed or transferred. In the event any document includes real
58 property or any interest in real property lying outside the State of West Virginia or includes
59 personal property, value is the proportion of the consideration paid in case of the transfer for
60 consideration, or the proportion of the true and actual value in case of a gift, which the actual value
61 of the real property located in West Virginia bears to the total actual value of all the property, real or
62 personal, transferred by the document. The value as defined in this ~~subdivision~~ subsection shall
63 be stated in the declaration of consideration or value provided for in §11-22-6 of this code.

NOTE: The purpose of this bill is to amend the definitions section of the excise tax on property transfers to add and clarify exemptions and what is a "person".

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