

# WEST VIRGINIA LEGISLATURE

## 2026 REGULAR SESSION

Introduced

### House Bill 5635

FISCAL  
NOTE

By Delegate Toney

[Introduced February 17, 2026; referred to the  
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,  
 2 designated §11-13NN-1, relating to creating a tax credit for rehabilitation of vacant or  
 3 dilapidated residential properties in coalfield counties; and defines coalfield.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 13NN. COALFIELD HOUSING REVITALIZATION TAX CREDIT ACT.**

**§11-13NN-1. Coalfield Housing Revitalization Tax Credit.**

1 (a) A state tax credit is established for rehabilitation of vacant or dilapidated residential  
 2 properties in coalfield counties. The amount of credit allowable is 50 percent of the amount of the  
 3 taxpayer's eligible contribution.

4 (b) Eligible properties may be used for workforce housing for educators, healthcare  
 5 workers, first responders, and public employees.

6 (c) Priority shall be given to projects supported by county commissions, housing  
 7 authorities, or municipal redevelopment agencies.

8 (d) For purposes of this section, the term "coalfield" means any county in the state of West  
 9 Virginia that has:

- 10 (1) Historically had coal mining within its boundaries;
- 11 (2) Economically benefitted, or presently benefits, from the coal mining industry within its  
 12 boundaries;
- 13 (3) Historically had economic activity ancillary, or related, to the coal mining industry within  
 14 its boundaries; or
- 15 (4) Otherwise been, or will be, significantly affected by the coal mining industry.

NOTE: The purpose of this bill is to create a tax credit for rehabilitation of vacant or dilapidated residential properties in coalfield counties.

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