

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Enrolled

Senate Bill 194

BY SENATORS WELD, PHILLIPS, WOELFEL, TARR,

TAYLOR, RUCKER, AND HAMILTON

[Passed March 14, 2026; in effect 90 days from
passage (June 12, 2026)]

1 AN ACT to amend and reenact §11-13MM-2 of the Code of West Virginia, 1931, as amended,
2 relating to disabled veteran taxpayers; and clarifying the definition of a "disabled veteran
3 taxpayer".

Be it enacted by the Legislature of West Virginia:

ARTICLE 13MM. WEST VIRGINIA PROPERTY TAX ADJUSTMENT ACT.

§11-13MM-2. Definitions.

1 (a) General. — When used in this article, or in the administration of this article, terms
2 defined in subsection (b) of this section have the meanings ascribed to them by this section unless
3 a different meaning is clearly required by the context in which the term is used.

4 (b) Terms defined. —

5 (1) "Ad valorem property tax" means and is limited to the West Virginia ad valorem
6 property tax.

7 (2) "Business" means any activity taxable under article §11-12-1 *et seq.* of this code, which
8 is engaged in by any person in this State.

9 (3) "Disabled veteran taxpayer" means a person given an honorable discharge from any
10 branch of the armed services of the United States and has been rated as having a 90 percent or
11 greater service-connected disability by the United States Department of Veterans Affairs or meets
12 the eligibility requirements for individual unemployability according to the disability ratings of the
13 Department of Veterans Affairs.

14 (4) "Eligible motor vehicle" means a motor vehicle on which the ad valorem property tax
15 has been paid for the taxable year by the eligible taxpayer, and which is a motor vehicle as defined
16 in this article.

17 (5) "Eligible widowed spouse" means the unmarried surviving spouse of a disabled
18 veteran taxpayer who had previously received the disabled veteran real property tax credit
19 authorized by §11-13MM-4 of this code.

20 (6) "Flow-through entity", "conduit entity", or "pass through entity" means an S
21 Corporation, partnership, limited partnership, limited liability partnership, or limited liability
22 company. The term "flow-through entity", "conduit entity", or "pass through entity" includes a
23 publicly traded partnership as that term is defined in section 7704 of the Internal Revenue Code
24 that has equity securities registered with the Securities and Exchange Commission under section
25 12 of Title I of the Securities Exchange Act of 1934, 15 U.S.C. § 78l: *Provided*, That a publicly
26 traded partnership as defined in section 7704 of the Internal Revenue Code having equity
27 securities registered with the Securities and Exchange Commission under section 12 of Title I of
28 the Securities Exchange Act of 1934, 15 U.S.C. § 78l, and any other person or entity that is treated
29 as a C corporation for federal income tax purposes, shall be treated as a corporation taxable
30 under article §11-24-1 *et seq.* of this code for purposes of this article.

31 (7) "Motor vehicle" means the following class of vehicles defined in §17A-10-1 of this code:
32 Class A, Class B, Class G, Class H, Class T, Class V, Class X, and all-terrain vehicles and utility
33 terrain vehicles as defined in §20-15-2 of this code.

34 (8) "Person" means and includes an individual, a trust, estate, partnership, pass through
35 entity, association, company, or corporation.

36 (9) "Personal property" shall have the same meaning as in §11-5-1 *et seq.* of this code:
37 *Provided*, That, for the purposes of this article, the term "personal property" shall not include a
38 working interest in any oil, natural gas, or natural gas liquid producing property or any property of
39 a public service company.

40 (10) "Personal property taxes paid" means the aggregate of regular levies, excess levies,
41 and bond levies extended against personal property that are paid during the calendar year and
42 determined after any application of any discount for early payment of taxes. "Personal property
43 taxes paid" does not include any untimely ad valorem property tax paid, or any payment of
44 delinquent ad valorem property tax, or payment of "back tax" ad valorem property taxes, or any
45 penalty or interest for late payment of property taxes.

46 (11) "Public service company" means a corporation or other business entity which delivers
47 services considered essential to the public interest that are regulated by the applicable federal or
48 state regulatory body, including, but not limited to, businesses furnishing electricity, natural gas,
49 telecommunications, and water, and those transporting personal property or passengers,
50 including, but not limited to, airlines, railroads, trucking, and bus companies, and which are
51 centrally assessed by the state for property tax purposes.

52 (12) "Real property taxes paid" means the aggregate of regular levies, excess levies, and
53 bond levies that are paid during the calendar year and determined after any application of any
54 discount for early payment of taxes. "Real property taxes paid" does not include any untimely ad
55 valorem property tax paid, or any payment of delinquent ad valorem property tax, or payment of
56 "back tax" ad valorem property taxes, or any penalty or interest for late payment of property taxes.

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

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Clerk of the Senate

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Clerk of the House of Delegates

Originated in the Senate.

In effect 90 days from passage.

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President of the Senate

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Speaker of the House of Delegates

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

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Governor