

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 244

By Senator Clements

[Introduced January 14, 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 §11-13MM-8a, relating to clarifying the county to which ad valorem taxes
3 should be paid when the seat of a well is in a different county than the location of the
4 property from which the well draws.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13MM. WEST VIRGINIA PROPERTY TAX ADJUSTMENT ACT.

§11-13MM-8A. Determination of which county to which taxes are to be paid.

1 In the event that a well seat is located in a different county than the property from which the
2 well draws, the ad valorem taxes shall be paid to the county in which the property being drawn
3 from is located and not to the property in which the well seat is located.

NOTE: The purpose of this bill is to clarify the county to which ad valorem taxes should be paid when the seat of a well is in a different county than the location of the property from which the well draws.

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