

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Committee Substitute

for

Senate Bill 73

By Senators Rucker, Rose, Thorne, and Willis

[Reported February 5, 2026, from the Committee on

Agriculture]

1 A BILL to amend and reenact §11-1A-10 and §19-19-2 of the Code of West Virginia, 1931, as
2 amended, relating to solar generation facilities; clarifying that land on which solar
3 generation facilities are operated is not farm property for purposes of taxation; and
4 clarifying that solar generation facilities are not agricultural operations.

Be it enacted by the Legislature of West Virginia:

CHAPTER 11. TAXATION.

ARTICLE 1A. APPRAISAL OF PROPERTY.

§11-1A-10. Valuation of farm property.

1 (a) With respect to farm property, the Tax Commissioner shall appraise such property so as
2 to ascertain its fair and reasonable value for farming purposes regardless of what the value of the
3 property would be if used for some other purpose, and the value shall be arrived at by giving
4 consideration to the fair and reasonable income which the property might be expected to earn in
5 the locality wherein situated, if rented. The fair and reasonable value for farming purposes shall be
6 deemed to be the market value of such property for appraisal purposes.

7 (b) A person is not engaged in farming if he or she is primarily engaged in forestry or
8 growing timber. Additionally, a corporation is not engaged in farming unless its principal activity is
9 the business of farming, and in the event that the controlling stock interest in the corporation is
10 owned by another corporation, the corporation owning the controlling interest must also be
11 primarily engaged in the business of farming. Further, neither a person nor a corporation is
12 engaged in farming on a parcel of land if they operate a solar generation facility, as that term is
13 defined in §22-32-3(f) of this code, on such parcel which produces any amount of electricity that is
14 sold commercially or is otherwise used for any purpose other than the support of a farm residence
15 or for farming purposes, regardless of the elevation or height of the solar generation facility's solar
16 panels above the ground.

CHAPTER 19. AGRICULTURE.

ARTICLE 19. PRESERVATION OF AGRICULTURAL PRODUCTION.

§19-19-2.

Definitions.

1 For the purposes of this article:

2 (a) (1) "Agriculture" shall mean means the production of food, fiber, and woodland
3 products, by means of cultivation, tillage of the soil, and by the conduct of animal, livestock, dairy,
4 apiary, equine, or poultry husbandry, and the practice of forestry, silviculture, horticulture,
5 harvesting of silviculture products, packing, shipping, milling, and marketing of agricultural
6 products conducted by the proprietor of the agricultural operation, or any other legal plant or
7 animal production and all farm practices.

8 (b) (2) "Agricultural land" shall mean means any amount of land and the improvements
9 thereupon, used or usable in the production of food, fiber, or woodland products of an annual value
10 of \$1,000 or more, by the conduct of the business of agriculture, as defined in subsection (a)
11 subdivision (1) of this section.

12 (c) (3) "Agricultural operation" shall mean means any facility utilized for agriculture but
13 does not include the operation of a solar generation facility, as that term is defined in §22-32-3(f) of
14 this code, which produces any amount of electricity that is sold commercially or is otherwise used
15 for any purpose other than the support of a farm residence or for farming purposes, regardless of
16 the elevation or height of the solar generation facility's solar panels above the ground.

NOTE: The purpose of this bill is to clarify that certain solar generation facilities are not considered "farm property" or "agricultural operations" for purposes of agricultural production and taxation.

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