

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 935

BY SENATORS TAYLOR, SMITH (MR. PRESIDENT), ROSE,

PHILLIPS, ROBERTS, RUCKER, CHAPMAN, AND WILLIS

[Introduced February 12, 2026; referred
to the Committee on Finance]

1 A BILL to repeal §11-13-2q of the Code of West Virginia, 1931, as amended, relating to eliminating
2 the business and occupation tax exemption for certain coal-fired merchant power plants
3 on the generating capacity of the generating units located in this state that are owned or
4 leased by the taxpayer and used to generate electricity.

Be it enacted by the Legislature of West Virginia:

§1. Repeal of section exempting from tax certain merchant power plants.

1 That §11-13-2q of the Code of West Virginia, 1931, as amended, is repealed.