# WEST VIRGINIA LEGISLATURE

## 2026 REGULAR SESSION

## Introduced

# House Bill 4399

By Delegates D. Smith, Crouse, Hillenbrand,

Ridenour, Sheedy, Watt, Gearheart, Marple, Pritt, and

Heckert

[Introduced January 16, 2026; referred to the

Committee on Finance]

1   A BILL 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:*

1   **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 property

6   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 ~~who is considered at least 90 percent totally~~

11  ~~and permanently disabled due solely to service-connected disabilities by the United States~~

12  ~~Department of Veterans Affairs.~~ <u>has been rated as having a 90% or greater service-connected</u>

13  <u>disability by the United State Department of Veterans Affairs or meets the eligibility requirements</u>

14  <u>for individual unemployability according to the disability ratings of the Department of Veterans</u>

15  <u>Affairs as a result of a service-related injury.</u>

16      (4) "Eligible motor vehicle" means a motor vehicle on which the ad valorem property tax

17  has been paid for the taxable year by the eligible taxpayer, and which is a motor vehicle as defined

18  in this article.

19      (5) "Eligible widowed spouse" means the unmarried surviving spouse of a disabled veteran

20  taxpayer who had previously received the disabled veteran real property tax credit authorized by

21    §11-13MM-4 of this code.

22        (6) "Flow-through entity", "conduit entity", or "pass through entity" means an S Corporation,

23    partnership, limited partnership, limited liability partnership, or limited liability company. The term

24    "flow-through entity", "conduit entity", or "pass through entity" includes a publicly traded

25    partnership as that term is defined in section 7704 of the Internal Revenue Code that has equity

26    securities registered with the Securities and Exchange Commission under section 12 of Title I of

27    the Securities Exchange Act of 1934, 15 U.S.C. § 78l: *Provided*, That a publicly traded

28    partnership as defined in section 7704 of the Internal Revenue Code having equity securities

29    registered with the Securities and Exchange Commission under section 12 of Title I of the

30    Securities Exchange Act of 1934, 15 U.S.C. § 78l, and any other person or entity that is treated as

31    a C corporation for federal income tax purposes, shall be treated as a corporation taxable under

32    article §11-24-1 *et seq*. of this code for purposes of this article.

33        (7) "Motor Vehicle" means the following class of vehicles defined in §17A-10-1 of this code:

34    Class A, Class B, Class G, Class H, Class T, Class V, Class X, and all-terrain vehicles and utility

35    terrain vehicles as defined in §20-15-2 of this code.

36        (8) "Person" means and includes an individual, a trust, estate, partnership, pass through

37    entity, association, company, or corporation.

38        (9) "Personal property" shall have the same meaning as in §11-5-1 *et seq*. of this code:

39    *Provided*: That, for the purposes of this article, the term "personal property" shall not include a

40    working interest in any oil, natural gas, or natural gas liquid producing property or any property of a

41    public service company.

42        (10) "Personal property taxes paid" means the aggregate of regular levies, excess levies,

43    and bond levies extended against personal property that are paid during the calendar year and

44    determined after any application of any discount for early payment of taxes.  "Personal property

45    taxes paid" does not include any untimely ad valorem property tax paid, or any payment of

46    delinquent ad valorem property tax, or payment of "back tax" ad valorem property taxes, or any

47     penalty or interest for late payment of property taxes.

48          (11) "Public service company" means a corporation or other business entity which delivers

49     services considered essential to the public interest that are regulated by the applicable federal or

50     state regulatory body, including, but not limited to, businesses furnishing electricity, natural gas,

51     telecommunications,  and  water,  and  those  transporting  personal  property  or  passengers,

52     including,  but  not  limited  to,  airlines,  railroads,  trucking,  and  bus  companies,  and  which  are

53     centrally assessed by the state for property tax purposes.

54          (12) "Real property taxes paid" means the aggregate of regular levies, excess levies, and

55     bond levies that are paid during the calendar year and determined after any application of any

56     discount for early payment of taxes.  "Real property taxes paid" does not include any untimely ad

57     valorem property tax paid, or any payment of delinquent ad valorem property tax, or payment of

58     "back tax" ad valorem property taxes, or any penalty or interest for late payment of property taxes.


NOTE: The purpose of this bill is to clarify the definition of a disabled veteran taxpayer.

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