

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4645

By Delegate Brooks

[Introduced January 21, 2026; referred to the

Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,
2 designated §11-6O-1, relating to giving a 50 percent reduction in property taxes to all day
3 care facilities in the state.

Be it enacted by the Legislature of West Virginia:

<u>ARTICLE</u>	<u>6O.</u>	<u>DAY</u>	<u>CARE</u>	<u>FACILITY</u>	<u>PROPERTY</u>	<u>TAX.</u>
<u>§11-6O-1.</u>	<u>Day</u>	<u>care</u>	<u>facility</u>	<u>tax</u>	<u>reduction.</u>	

1 All property, real and personal, owned and used by a day care facility, shall be assessed at
2 full value, and the tax imposed on the property shall be reduced by 50 percent.

NOTE: The purpose of this bill is to reduce property taxes on day care facilities by 50 percent.

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