

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:

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

- 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.