

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4684

**FISCAL
NOTE**

By Delegates Anders, Dillon, White, Kimble, Kump,
and Brooks

[Introduced January 21, 2026; referred to the
Committee on Energy and Public Works then
Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,
2 designated §11-13NN-1, §11-13NN-2, and §11-13NN-3, relating to eliminating the tax
3 credit for solar, wind, or other renewable energy systems; providing definitions and
4 restrictions for maintaining renewable energy systems.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13NN. RESIDENTIAL SOLAR, WIND, OR OTHER RENEWABLE ENERGY

<u>TAX</u>	<u>CREDIT</u>	<u>ELIMINATED.</u>
<u>§11-13NN-1.</u>		<u>Definitions.</u>
1 <u>As used in this article, the following terms have the meaning ascribed to them in this</u>		
2 <u>section:</u>		
3 <u>"Active solar system" means a system of equipment capable of collecting and converting</u>		
4 <u>incident solar radiation into thermal, mechanical, or electrical energy, and transferring these forms</u>		
5 <u>of energy by a separate apparatus to storage or to the point of use; and includes water heating,</u>		
6 <u>space heating or cooling, and electrical or mechanical energy generation.</u>		
7 <u>"Biomass energy" means any of the following that is used as the primary source of energy</u>		
8 <u>to produce fuel or electricity:</u>		
9 (A) <u>Material from a plant or tree; or</u>		
10 (B) <u>Other organic matter that is available on a renewable basis, including:</u>		
11 (i) <u>Slash and brush from forests and woodlands;</u>		
12 (ii) <u>Animal waste;</u>		
13 (iii) <u>Methane produced at landfills or as a byproduct of the treatment of wastewater</u>		
14 <u>residuals;</u>		
15 (iv) <u>Aquatic plants; and</u>		
16 (v) <u>Agricultural products.</u>		

17 "Biomass energy" does not include black liquor, treated woods or biomass from municipal
18 solid waste other than methane produced at landfills or as a byproduct of the treatment of
19 wastewater residuals.

20 "Biomass system" means any system of apparatus and equipment for use in converting
21 material into biomass energy, as defined in subdivision (2) of this subsection, and transporting that
22 energy by separate apparatus to the point of use or storage.

23 "Direct-use geothermal system" means a system of apparatus and equipment enabling
24 the direct use of geothermal energy, generally between 100 and 300 degrees Fahrenheit, that is
25 contained in the earth to meet energy needs, including heating a building, an industrial process
26 and aquaculture.

27 "Geothermal energy" means energy contained in heat that continuously flows outward
28 from the earth that is used as a sole source of energy to produce electricity.

29 "Geothermal heat-pump system" means a system of apparatus and equipment enabling
30 the use of thermal properties contained in the earth at temperatures well below 100 degrees
31 Fahrenheit to help meet heating and cooling needs of a structure.

32 "Hydro energy system" means a system of apparatus and equipment capable of
33 intercepting and converting kinetic water energy into electrical or mechanical energy and
34 transferring this form of energy by separate apparatus to the point of use or storage.

35 "Passive solar system" means a direct thermal system that utilizes the structure of a
36 building and its operable components to provide for collection, storage, and distribution of heating
37 or cooling during the appropriate times of the year by utilizing the climate resources available at
38 the site. The term includes those portions and components of a building that are expressly
39 designed and required for the collection, storage, and distribution of solar energy.

40 "Renewable energy resource" includes solar energy, biomass energy, geothermal energy,
41 hydro energy, and wind energy.

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43 "Residential renewable energy system" means any active solar system, passive solar
44 system, biomass system, direct-use geothermal system, geothermal heat-pump system, wind
45 system, or hydro energy system used to supply energy to or for any residential unit.

46 "Wind system" means a system of apparatus and equipment capable of intercepting and
47 converting wind energy into mechanical or electrical energy and transferring these forms of energy
48 by a separate apparatus to the point of use or storage.

§11-13NN-2.

Restrictions.

1 Notwithstanding any provision of this code to the contrary, any corporation, or other entity
2 that builds, erects, or operates a renewable energy system shall ensure that such a system is set
3 back a minimum of one mile from residential homes, and provide proof of \$400 million liability
4 insurance for each 100 acres of the site for cleanup and restoration in case of a natural or
5 manmade disaster.

§11-13NN-3. Elimination of tax credit allowed for corporations or other entities for
renewable energy systems, except for personal taxpayers with a residential
renewable energy system; , tax Commissioner to promulgate rules.

1 The State Tax Commissioner shall promulgate legislative rules pursuant to the provisions
2 of Chapter 29A of this code regarding the elimination of this tax credit only as it applies to
3 corporations, or other green new deal entities for renewable energy systems, and providing that no
4 corporate or other entity taxpayer may take a credit pursuant to this article for a solar energy
5 system installed after July 1, 2025. These rules may not eliminate the tax credit for individuals
6 taxpayers with a residential renewable energy system.

NOTE: The purpose of this bill is to eliminate the tax credit for solar, wind, or other renewable energy systems for corporate or other entities. It also provides restrictions for maintaining renewable energy systems.

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