

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

**House Bill 4897**

**FISCAL  
NOTE**

By Delegate Masters

[Introduced January 28, 2026; referred to the

Committee on Energy and Public Works]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,  
2 designated §16-13A-9c, relating to creating a tax credit for private property owners  
3 providing public-access recreation space; setting legislative findings; defining terms;  
4 limiting liability in certain circumstances; setting qualification for the tax credit; permitting  
5 inspections and termination of tax credit; and permitting reimbursement.

*Be it enacted by the Legislature of West Virginia:*

| <b>ARTICLE</b> | <b>13A.</b> | <b>PUBLIC</b> | <b>SERVICE</b> | <b>DISTRICTS.</b> |
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**§16-13A-9c. Utility credit for private public-access recreation spaces.**

1 (a) Legislative findings. – The Legislature finds that encouraging private property owners  
2 to provide easily accessible, clean, and safe facilities, such as public restrooms, water access,  
3 and basic amenities in or near recreational areas, greatly enhances the public enjoyment of West  
4 Virginia's natural resources and promotes tourism, recreation, and public health. A utility credit is a  
5 fair mechanism to offset the costs incurred by private owners for this public space.

6 (b) Definitions. – For this purposes of this section:

7 "Private public-access recreation space" or "PPAR space" means any privately owned  
8 land or facility that the owner voluntarily dedicates for general public recreational use, such as a  
9 trailhead, river access point, designated hiking trail, viewing area, or small park.

10 "Public service district" or "PSD" means an entity created under this article or a utility that  
11 furnishes water, sewer, or electric services.

12 "Public utility amenity" means a utility services made available by the owner for  
13 uncompensated public use including:

14 (1) Public access restrooms: water and sewer usage for publicly accessible, non-pay-to-  
15 use restroom facilities;

16 (2) Water spigots: water usage for publicly accessible, non-pay-to-use outdoor drinking  
17 fountain or water spigot.

18 (3) Lighting: electrical usage for basic, low-impact lighting necessary for public safety in the

19 PPAR space during evening hours.

20       (c) Utility credit for public utility amenities. – A PSD shall provide the owner of a PPAR  
21       space with a monthly utility bill waiver for public utility amenities. This waiver shall be a minimum of  
22       99 percent of the corresponding monthly utility cost attributed to the public utility amenities.

23       (d) Limiting liability. – An owner of a PPAR space receiving a credit shall be afforded the  
24       protections under §19-25-1 *et seq.* of this code: *Provided*, That the amenities are maintained in the  
25       required safe condition.

26       (e) Qualification for credit. – In order for the owner of a PPAR space to qualify for the utility  
27       credit, the owner shall:

28        (1) Provide a schematic detailing the number of toilets and sinks, type of lighting, and  
29       estimated hours of operation of the public utility amenity to the PSD within 90 days of receiving  
30       occupation certification;

31        (2) Maintain the public utility amenity in a clean, safe, and accessible condition during all  
32       publicly designated hours of operation; and

33        (3) Post conspicuous signage at all public access points and restrooms, clearly stating  
34       "The use of this facility is at your own risk. Owner is not responsible for injury."

35       (f) Inspection and verification. –

36        (1) The PSD or public services commission may inspect the public utility amenity to verify  
37       public access and maintenance of the amenity for which the owner is applying for the credit.

38        (2) The PSD or public services commission may terminate the utility waiver if the owner  
39       fails to maintain the public utility amenities in a clean and safe condition as required by this section,  
40       or it the amenity is unreasonably closed to the public for more than seven consecutive days with  
41       prior notice to the PSD.

42       (g) Recovery of waived revenue. – The PSD or utility may apply for reimbursement from  
43       the West Virginia Tourism and Recreation Utility Credit Fund, which is established and  
44       administered by the Department of Commerce, subject to annual legislative appropriation.

NOTE: The purpose of this bill is to create a utility credit for private public-access recreation spaces.

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