

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4652

By Delegate Riley

[By Request]

[Introduced January 21, 2026; referred to the
Committee on Government Organization then

Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §8-12-28, relating to exempting local taxes and fees from a duly elected
3 municipal utility board, its contractors, subcontractors, and vendors.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 12. GENERAL AND SPECIFIC POWERS, DUTIES AND ALLIED
RELATIONS OF MUNICIPALITIES, GOVERNING BODIES AND MUNICIPAL
OFFICERS AND EMPLOYEES; SUITS AGAINST MUNICIPALITIES.**

§8-12-28. Exemption from local taxes and fees.

1 Notwithstanding any other provision of this code to the contrary, a duly elected municipal
2 utility board, its contractors, subcontractors, and vendors shall be exempt from the imposition of
3 any local tax, fee, assessment, or charge by any municipality on construction projects. This
4 exemption includes, but is not limited to, local sales taxes, business and occupation taxes, and
5 any other local imposition on the goods, services, or activities related to a construction project.

NOTE: The purpose of this bill is to exempt construction projects from local taxes and fees for a duly elected municipal utility board, its contractors, subcontractors, and vendors.

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