

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4928

**FISCAL
NOTE**

By Delegates Anders, White, Foggin, Kump, and
Dillon

[Introduced January 29, 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 §11A-5-1, §11A-5-2, and §11A-5-3, relating to double taxation of residential
 3 rental properties; providing a purpose; prohibiting counties and municipalities from double-
 4 taxing residential rental properties; and authorizing rules.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 5. PROHIBITION OF DOUBLE TAXATION OF RESIDENTIAL RENTAL
 PROPERTIES.**

§11A-5-1. Purpose.

1 The Legislature finds that lowering rent for residential tenants is a priority and finds that
 2 landlords can only to keep the cost of rental properties affordable if these properties are not
 3 double-taxed by counties or municipalities.

§11A-5-2. Taxation on rental properties by counties and municipalities.

1 (a) All taxes assessed against owners of residential rental properties by a county or
 2 municipality must be at the same rate as if the rental property were owner-occupied housing.

3 (b) No county or municipality may assess any additional property taxes on residential
 4 rental properties based on zoning.

5 (c) This article in no way alters the assessment of sales and service taxes for business
 6 under §11-15-1 et seq. of this code.

§11A-5-3. Promulgation of rules.

1 The commission may make such rules as it considers necessary to carry out the provisions
 2 of this article, which rules shall include procedures for changes to the assessments of real property
 3 and the forms that will classify properties for future reporting. The commission shall file a copy of
 4 any rule so exempted from the provisions of Chapter 29A of this code with the Legislative Rule-
 5 Making Review Committee created pursuant to §29A-3-11 of this code prior to October 31, 2026.

NOTE: The purpose of this bill is to lower rent for tenants.

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