

# **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 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.