

FILED

2003 MAR 20 P 5: 24

OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

FIRST REGULAR SESSION, 2003



ENROLLED

House Bill No. 2534

(By Delegates Doyle, Manuel, Tabb, Campbell, Duke, Blair and Trump)



Passed March 6, 2003

In Effect Ninety Days from Passage

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SECRETARY OF STATE

E N R O L L E D

H. B. 2534

(BY DELEGATES DOYLE, MANUEL, TABB,
CAMPBELL, DUKE, BLAIR AND TRUMP)

[Passed March 6, 2003; in effect ninety days from passage.]

AN ACT to amend and reenact section eighty-five, article twenty-four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the tax on the privilege of transferring title to real estate; and eliminating the maximum value of the property to which the tax applies.

Be it enacted by the Legislature of West Virginia:

That section eighty-five, article twenty-four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 24. PLANNING AND ZONING.

§8-24-85. Tax on privilege of transferring real property.

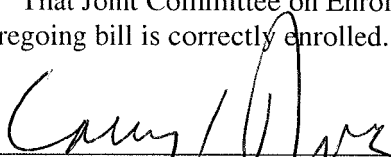
- 1 (a) Notwithstanding the provisions of section two, article
- 2 twenty-two, chapter eleven, and effective on the effective date
- 3 of the amendments of this section enacted during the two
- 4 thousand three regular session of the Legislature and thereafter,

5 in addition to the tax imposed pursuant to article twenty-two,
6 chapter eleven of this code, any county commission that has
7 created a farmland protection program may impose an addi-
8 tional county excise tax for the privilege of transferring title to
9 real estate at the rate of no more than one dollar and ten cents
10 for each five hundred dollars' value or fraction thereof, as
11 represented by any document as defined in section one, article
12 twenty-two, chapter eleven of this code, payable at the time of
13 delivery, acceptance or presentation for recording of the
14 document.

15 (b) The tax imposed pursuant to this section is to be
16 administered and collected as the tax on the privilege of
17 transferring title to real estate imposed pursuant to the provi-
18 sions of article twenty-two, chapter eleven of this code.

19 (c) The tax imposed pursuant to this section is to be used
20 exclusively for the purpose of funding farmland preservation.

That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.



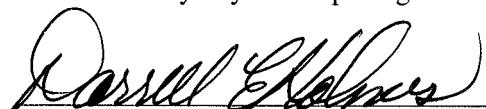
Chairman Senate Committee



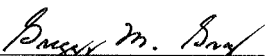
Chairman House Committee

Originating in the House.

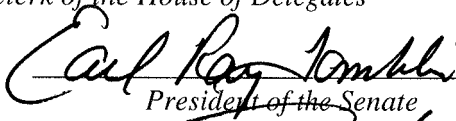
In effect ninety days from passage



Clerk of the Senate



Clerk of the House of Delegates

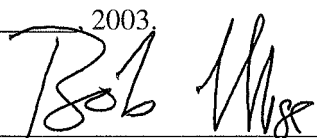


President of the Senate



Speaker of the House of Delegates

The within is approved this the 20th
day of March 2003.



Governor

PRESENTED TO THE
GOVERNOR

Date 3/14/03

Time 9:30am