WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

House Bill 2656

By Delegates Walker, Zukoff and Hansen

[Introduced February 23, 2021; Referred to the Committee on Fire Departments and Emergency Medical Services then Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-3-9a, relating to exempting from personal property taxation, vehicles of certain volunteer firefighters.

Be it enacted by the Legislature of West Virginia:

ARTICLE 3. ASSESSMENTS GENERALLY.

§11-3-9a. Exemption from personal property tax on vehicles owned by certain volunteer firefighters.

One vehicle owned and operated by a trained and active volunteer firefighter shall be exempt from personal property taxation upon written verification submitted to the applicable county assessor by the volunteer firefighter’s department chief that the firefighter has completed required training and actively participates in the volunteer fire department’s activities.

NOTE: The purpose of this bill is to exempt from personal property taxation vehicles of active trained volunteer firefighters.

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