

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 3065

FISCAL
NOTE

BY DELEGATE WAMSLEY

[Introduced March 11, 2021; Referred to the
Committee on Veterans' Affairs and Homeland
Security then Finance]

1 A BILL to amend the Code of West Virginia, 1939, as amended, by adding thereto a new article,
 2 designated §11-6M-1 and §11-6M-2, relating to personal property tax exemptions for
 3 certain veterans and persons; and providing rulemaking authority to the Tax
 4 Commissioner.

Be it enacted by the Legislature of West Virginia:

ARTICLE 6M. PERSONAL TAX EXEMPTIONS FOR CERTAIN VETERANS.

§11-6M-1. Personal tax exemptions for veterans, etc.

1 Notwithstanding any other provision of this code, persons who are residents of the State
 2 of West Virginia, who fall into the following categories, are exempt from personal property taxes
 3 in the percentages indicated:

4 (1) Disabled Veterans (0-100%) as certified by the Veterans Administration, total
 5 exemption from the payment of personal tax assessment;

6 (2) Honorably Discharged members of the Armed Forces of The United States, exemption
 7 from the payment of personal tax assessment equal to 20 percent of the personal tax assessment;

8 (3) Persons 60 years of age or older who are retired, exemption from the payment of
 9 personal tax assessment equal to 20 percent of the personal tax assessment; and

10 (4) Gold Star Families (immediate next of kin) exemption from the payment of personal
 11 tax assessment equal to 30 percent of the personal tax assessment.

§11-6M-2. Tax commissioner to propose rules.

1 The Tax Commissioner shall propose rules for legislative approval in accordance with
 2 §29A-3-1 et seq. of this code for the administration of this article.

NOTE: The purpose of this bill is to provide an exemption from personal property taxes to certain persons.

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