

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 4859

By Delegate E. Pritt

[Introduced January 17, 2024; Referred to the
Committee on Finance]

1 A BILL to amend and reenact §11-4-2 of the Code of West Virginia, 1931, as amended, relating to
2 creating a new real property tax category for short term rentals.

Be it enacted by the Legislature of West Virginia:

ARTICLE 4. ASSESSMENT OF REAL PROPERTY.

§11-4-2. Form of landbooks.

1 The Tax Commissioner shall prescribe a form of landbook and the information and
2 itemization to be entered therein, which shall include separate entries of: (1) All real property or
3 whatever portion thereof in square feet that is owned, used, and occupied by the owner exclusively
4 for residential purposes, including mobile homes, permanently affixed to the land and owned by
5 the owner of the land; (2) all real property or whatever portion thereof in square feet that is owned
6 by an organization that is exempt from federal income taxes under 26 U. S. C. §501(c)(3) or 501
7 (c)(4) and used primarily and immediately for a purpose that is exempt from tax under §11-3-9 of
8 this code; (3) all real property or whatever portion thereof in square feet that is owned by an
9 organization that is exempt from federal income taxes under 26 U. S. C. §501(c)(3) or 501 (c)(4)
10 and that is not used primarily and immediately for a purpose that is exempt from tax under §11-3-9
11 of this code; (4) all farms including land used for agriculture, horticulture, and grazing occupied by
12 the owner or bona fide tenant; (5) all real property that is used for short term rentals under 26 U. S.
13 C. §469, (6) and all other real property. For each entry there shall be shown: (A) The value of land,
14 the value of buildings, and the aggregate value; (B) the character and estate of the owners, the
15 number of acres or lots, and the local description of the tracts or lots; and (C) the amount of taxes
16 assessed against each tract or lot for all purposes.

NOTE: The purpose of this bill is to create a new real property tax category for short term rentals.

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