WEST VIRGINIA LEGISLATURE

**FISCAL NOTE**

2024 REGULAR SESSION

Introduced

Senate Bill 397

By Senators Hamilton, Caputo, Chapman, Deeds, Martin, Maynard, Plymale, Rucker, Stover, Taylor, Woelfel, Woodrum, Trump, Jeffries, Karnes, and Smith

[Introduced January 12, 2024; referred  
to the Committee on Agriculture and Natural Resources; and then to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-1C-5b, relating to exempting high tunnels and greenhouses, whether heated or unheated, from personal property taxation; and providing an enacting date.

Be it enacted by the Legislature of West Virginia:

article 1c. fair and equitable property valuation.

§11-1C-5b. Exempting high tunnels and greenhouses from personal property taxation.

(a) High Tunnels, including but not limited to polytunnels or hoophouses; heated high tunnels; and both heated and non-heated greenhouses shall be exempt from personal property tax.

(b) This article shall be effective from passage.

NOTE: The purpose of this bill is to fully exempt both high tunnels and greenhouses from personal property taxes, whether the high tunnels or greenhouses are heated or unheated.

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