

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

### **Committee Substitute**

**for**

### **Senate Bill 397**

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

[Originating in the Committee on Agriculture and  
Natural Resources; reported January 10, 2024]

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

1 (a) High Tunnels, including, but not limited to, polytunnels or hoophouses, and  
2 greenhouses, whether heated or unheated, shall be exempt from personal property tax.

3 (b) This section shall be effective from passage.