WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2706

By Delegates Barnhart and Stephens

[Introduced February 20, 2025; referred to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section, designated §11-13MM-8A, relating to clarifying the county to which ad valorem taxes should be paid when the seat of a well is in a different county than the location of the property from which the well draws.

Be it enacted by the Legislature of West Virginia:

Article 13MM. west virginia property tax adjustment act.

§11-13MM-8A. Determination of which county to which taxes are to be paid.

In the event that a well pad for oil or gas extraction is located in a different county than the property from which the well draws, the ad valorem taxes shall be paid to the county in which the property is located and not to the county in which the well pad is located.

NOTE: The purpose of this bill is to clarify the county to which ad valorem taxes should be paid when the pad of a well is in a different county than the location of the property from which the well draws.

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