

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]

- 1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,
2 designated §11-13MM-8A, relating to clarifying the county to which ad valorem taxes
3 should be paid when the seat of a well is in a different county than the location of the
4 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.

- 1 In the event that a well pad for oil or gas extraction is located in a different county than the
2 property from which the well draws, the ad valorem taxes shall be paid to the county in which the
3 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.