

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 3264

By Delegates Linville, J. Cannon, and Akers

[Introduced March 07, 2025; referred to the
Committee on Finance]

1 A BILL to amend and reenact §11-6J-3 of the Code of West Virginia, 1931, as amended, relating to
2 the ad valorem property valuation of specialized high-technology property; providing that
3 certain property used in electronic data processing services be included as specialized
4 high-technology property.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 6J. SPECIAL METHOD FOR VALUATION OF CERTAIN HIGH
TECHNOLOGY PROPERTY.**

§11-6J-3. Valuation of certain specialized high-technology property.

1 Notwithstanding any other provision of this code to the contrary, the value of servers
2 directly used in a high-technology business, including, without limitation, electronic data
3 processing services, or in an Internet advertising business, as defined in §11-15-9h, and the value
4 of tangible personal property directly used in a high-technology business or in an Internet
5 advertising business, as defined in said section, for the purpose of ad valorem property taxation
6 under this chapter and under article X of the Constitution of this state, shall be its salvage value. As
7 referenced in this chapter, electronic data processing services shall, as a high technology
8 business, be deemed to include, without limitation, the hosting and processing of electronic data
9 as part of a data center operation and high-performance data computing to process data and
10 perform complex computation and solve algorithms at high speeds in connection with digital,
11 blockchain, and/or artificial intelligence technologies.

NOTE: The purpose of this bill is to include in the high-technology property valuation statute the hosting and processing of electronic data as part of a data center operation and high-performance data computing to process data and perform complex computation and solve algorithms at high speeds in connection with digital, blockchain, and/or artificial intelligence technologies.

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