WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 3267

By Delegate Riley

[By Request]

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

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §8-12-28, relating to exempting local taxes and fees from a duly elected municipal utility board, its contractors, subcontractors, and vendors.

Be it enacted by the Legislature of West Virginia:

[ARTICLE 12. GENERAL AND SPECIFIC POWERS, DUTIES AND ALLIED RELATIONS OF MUNICIPALITIES, GOVERNING BODIES AND MUNICIPAL OFFICERS AND EMPLOYEES; SUITS AGAINST MUNICIPALITIES.](https://code.wvlegislature.gov/8-12/)

§8-12-28. Exemption from local taxes and fees.

Notwithstanding any other provision of this code to the contrary, a duly elected municipal utility board, its contractors, subcontractors, and vendors shall be exempt from the imposition of any local tax, fee, assessment, or charge by any municipality on construction projects.  This exemption includes, but is not limited to, local sales taxes, business and occupation taxes, and any other local imposition on the goods, services, or activities related to a construction project.

NOTE: The purpose of this bill is to exempt construction projects from local taxes and fees for a duly elected municipal utility board, its contractors, subcontractors, and vendors.

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