

# **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]

- 1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §8-12-28, relating to exempting local taxes and fees from a duly elected  
3 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.**

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

- 1 Notwithstanding any other provision of this code to the contrary, a duly elected municipal  
2 utility board, its contractors, subcontractors, and vendors shall be exempt from the imposition of  
3 any local tax, fee, assessment, or charge by any municipality on construction projects. This  
4 exemption includes, but is not limited to, local sales taxes, business and occupation taxes, and  
5 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.