



West Virginia House of Delegates

Standing Committee on Finance

Minutes for March 17, 2025, 9:00 AM

Pursuant to the call of the Chair, the Standing Committee on Finance met on March 17, 2025, 9:00 AM, in the House Finance Committee Room 460-M.

Members present: Delegates Anderson B., Barnhart, Cannon, Canterbury, Cooper, Criss, Dittman, Ellington, Fehrenbacher, Gearheart, Hall, Hite, Howell, G., Jeffries, Linville, Mazzocchi, Riley, Statler, Worrell.

Members absent: Horst, Hott, Rohrbach, Toney, Hornbuckle, Williams.

A silent roll call being taken, the presence of a quorum was established.

On motion of Delegate Riley, the minutes of the previous meeting were approved.

Reports from Subcommittees

H. B. 2963, To ensure that the survivor of a merger, reorganization, purchase, or assumption of liabilities of a bank chartered by West Virginia is insured by the Federal Deposit Insurance Corporation.

H. B. 2889, To permit a fairness hearing exemption to the registration requirements of the Uniform Securities Act.

Com. Sub for H. B. 3084, Creating the Oral Health and Cancer Rights Act.

H. B. 2162, Relating to removing the tax exemption for credit unions.

Committee Hearing

H. B. 2695, Raleigh County Economic Opportunity Development District.

Bill sponsor Delegate Maynard was called to explain the bill.

Questions by members were asked to the sponsor.

This completes the Hearing stage of the bill.

H. B. 2121, Deceased Disabled Veteran Real Property Exemption for Widowed Spouses.

Bill sponsor Delegate Smith was called to explain the bill.

Questions by members were asked to the sponsor.

This completes the Hearing stage of the bill.

H. B. 2012, Eliminating accelerated tax payment requirements.

Pete Shirley, Deputy Secretary of Revenue for the Department of Revenue, was sworn in under oath by the Chairman. Mr. Shirley explained the bill in lieu of the bill sponsor.

Questions by members were asked to the presenter.

Math Irby, State Tax Commission or the Department of Revenue, was sworn in under oath by the Chairman. Mr. Irby spoke to the bill.

Questions by members were asked to the presenter.

This completes the Hearing stage of the bill.

H. B. 2052, Eliminating the requirement that the apprenticeship training tax credit base be limited to wages paid to apprentices in the construction trades.

Alice Chakmakian, House Finance Counsel, was recognized to explain the bill in lieu of the bill sponsor.

Questions by members were asked to the presenter.

This completes the Hearing stage of the bill.

H. B. 2146, Exempting the processing of beef, pork or lamb by a slaughterhouse for an individual owner of the product processed from the Consumer Sales and Service Tax.

Mark McOwen, House Finance Counsel, was recognized to explain the bill in lieu of the bill sponsor.

Dwayne O'Dell, Lobbyist for the West Virginia Farm Bureau was called to speak to the bill.

This completes the Hearing stage of the bill.

H. B. 2160, Relating to authorizing application of the manufacturing investment tax credit and the manufacturing property tax adjustment credit against personal income tax.

Alice Chakmakian, House Finance Counsel, was recognized to explain the bill in lieu of the bill sponsor.

This completes the Hearing stage of the bill.

H. B. 2161, Relating to consumers sales and service tax and use tax exemption for certain goods to be incorporated into a qualified, new or expanded warehouse or distribution facility.

Alice Chakmakian, House Finance Counsel, was recognized to explain the bill in lieu of the bill sponsor.

This completes the Hearing stage of the bill.

H. B. 2399, Relating to the taxation of managed timber.

Bill sponsor Delegate Hillenbrand was called to explain the bill.

James Smith, WV District Procurement Manager for Pixelle was sworn in under oath by the Chairman.

Questions by members were asked to the presenter.

Jeremy McGill, Assistance State Forester for the West Virginia Division of Forestry was sworn in under oath by the Chairman.

Questions by members were asked to the presenter.

This completes the Hearing stage of the bill.

H. B. 2751, To grant Mason County and the Town of Henderson special district excise taxes.

Bill sponsor Delegate Butler was called to explain to the bill.

Questions by members were asked to the sponsor.

This completes the Hearing stage of the bill.

On Motion of Delegate Riley the committee adjourned.

Vernon Criss

Committee Chair

Steve Young

House Finance Clerk