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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 2000

ENROLLED

SENATE BILL NO. 421

(By Senator Craig, et al)

PASSED March 10, 2000

In Effect July 1, 2000 ~~██████████~~

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CLERK OF SENATE
STATE HOUSE

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Senate Bill No. 421

(BY SENATORS CRAIGO, MCCABE, DITTMAR,
UNGER, WALKER, ROSS AND BOLEY)

[Passed March 10, 2000; to take effect July 1, 2000.]

AN ACT to amend and reenact section two, article six-f, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to adding “chemical” and “steel” to the description of an alliance zone.

Be it enacted by the Legislature of West Virginia:

That section two, article six-f, chapter eleven of the code of West Virginia, as amended, be amended and reenacted to read as follows:

ARTICLE 6F. SPECIAL METHOD FOR APPRAISING QUALIFIED CAPITAL ADDITIONS TO MANUFACTURING FACILITIES.

§11-6F-2. Definitions.

- 1 As used in this article, the term:
- 2 (a) “Certified capital addition property” means all real
- 3 property and personal property included within or to be

4 included within a qualified capital addition to a manufac-
5 turing facility that has been certified by the state tax
6 commissioner in accordance with section four of this
7 article: *Provided*, That airplanes and motor vehicles
8 licensed by the division of motor vehicles shall in no event
9 constitute certified capital addition property.

10 (b) "Manufacturing facility" means any factory, mill,
11 chemical plant, refinery, warehouse, building or complex
12 of buildings, including land on which it is located, and all
13 machinery, equipment, improvements and other real
14 property and personal property located at or within the
15 facility used in connection with the operation of the
16 facility in a manufacturing business.

17 (c) "Personal property" means all property specified in
18 subdivision (q), section ten, article two, chapter two of this
19 code and includes, but is not limited to, furniture, fixtures,
20 machinery and equipment, pollution control equipment,
21 computers and related data processing equipment, spare
22 parts and supplies.

23 (d) "Qualified capital addition to a manufacturing
24 facility" means all real property and personal property,
25 the combined original cost of all of the property which
26 exceeds fifty million dollars to be constructed, located or
27 installed at or within two miles of a manufacturing facility
28 owned or operated by the person making the capital
29 addition that has a total original cost before the capital
30 addition of at least one hundred million dollars: *Provided*,
31 That if the capital addition is made in a steel, chemical or
32 polymer alliance zone as designated from time-to-time by
33 executive order of the governor, then the person making
34 the capital addition may for purposes of satisfying the
35 requirements of this subsection join in a multiparty project
36 with a person owning or operating a manufacturing
37 facility that has a total original cost before the capital
38 addition of at least one hundred million dollars if the

39 capital addition creates additional production capacity of
40 existing or related products or feedstock or derivative
41 products respecting the manufacturing facility.

42 (e) "Real property" means all property specified in
43 subdivision (p), section ten, article two, chapter two of this
44 code and includes, but is not limited to, lands, buildings
45 and improvements on the land such as sewers, fences,
46 roads, paving and leasehold improvements.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.



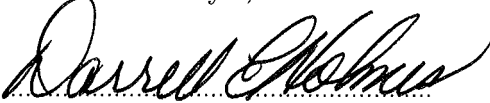
Chairman Senate Committee



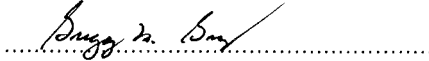
Chairman House Committee

Originated in the Senate.

Takes effect July 1, 2000.



Clerk of the Senate



Clerk of the House of Delegates

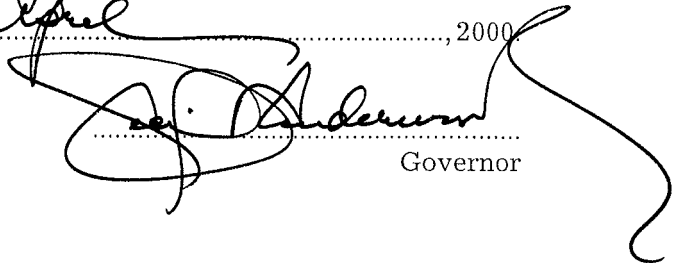


President of the Senate



Speaker House of Delegates

The within..... *approved* this the *3rd* ..
Day of..... *April* .., 2000



Governor

PRESENTED TO THE

GOVERNOR

Date 3/31/00

Time 4:00pm