

# WEST VIRGINIA CODE: §11-13A-22

## **§11-13A-22. Termination of exemption.**

(a) On and after July 1, 2013, the exemption set forth in subdivision (4), subsection (a), section three-a of this article is void and of no force or effect with respect only to horizontally drilled wells. However, if a well for which the producer established entitlement to that exemption on or before June 30, 2013, the exemption from tax continues for natural gas or oil produced from that well for the remainder of the ten-year period for which the exemption was originally applicable.

(b) "Horizontally drilled well" means any well that is drilled using a "horizontal drilling" method as that term is defined in subdivision (5), subsection (b), section four, article six-a, chapter twenty-two of this code.

(c) Pursuant to section five-p, article ten of this chapter, termination of the exemption set forth in subdivision (4), subsection (a), section three-a of this article on and after July 1, 2013, is subject to the controlling internal effective date of this section and is not subject to the alternative effective date provisions of section five-p, article ten of this chapter.