WEST VIRGINIA CODE: §11-13V-4A

§11-13V-4a. Coalbed methane.

(a) Subject to the exceptions set forth in this section, on and after January 1, 2009, coalbed methane and methane produced from or by a coalbed methane well is taxable as natural gas for purposes of the taxes imposed by this article. All coalbed methane produced from any coalbed methane well placed in service, including the commencement of actual drilling of the well, before January 1, 2009, shall be exempt from the taxes imposed by this article for the remainder of the five-year original exemption period set forth in section three-d, article thirteen-a of this chapter and applicable to the coalbed methane produced from that well.

(b) For purposes of this section, the terms "coalbed methane" and "coalbed methane well" have the meaning ascribed to them in section two, article twenty-one, chapter twenty-two of this code.

WV Legislature