WEST VIRGINIA CODE: §11-5-13A

§11-5-13a. Application of exemption to finished goods in warehouse.

(a) This section is intended to clarify the intent of the Legislature and the citizens in establishing the exemption from ad valorem property taxation granted by section one-c, article ten of the West Virginia Constitution and section thirteen of this article as it pertains to goods held in warehouse facilities in this state awaiting shipment to a destination outside this state. This section codifies policies applied by agencies and departments of this state upon which persons have relied. It is the intent of the Legislature that the provisions of this section are to be liberally construed in favor of a person claiming exemption from tax pursuant to section one-c, article ten of the West Virginia Constitution, this section and section thirteen of this article.

(b) Goods which have been moved to a warehouse or storage facility, at which no substantial alteration takes place, to await shipment to a destination outside this state are deemed to be moving in interstate commerce over the territory of the state and therefore are exempt from ad valorem property tax and do not have a tax situs in West Virginia for purposes of ad valorem taxation.

(c) Notwithstanding subsection (b) of this section, personal property of inventories of natural resources shall not be exempt from ad valorem taxation unless required by federal law.

(d) This section is intended to be declarative of the law as of the enactment hereof and shall be fully retroactive.

WV Legislature