WEST VIRGINIA CODE: §11-6A-5

§11-6A-5. Coal waste disposal power projects.

(a) Notwithstanding any other provisions of this article, a coal waste disposal power project designed, constructed or installed to reclaim, burn and dispose of coal wastes in compliance with applicable air and water quality standards and which meets the criteria for financing under section twenty-one, article two-c, chapter thirteen of this code shall, for purposes of section three of this article, be subject to the provisions of this section.

(b) All items of personal property installed at a coal waste disposal power project shall be deemed a pollution control facility for purposes of this article, subject to an allocation of value as contemplated by section four of this article, as provided by this subsection. In allocating value, the Tax Commissioner shall accord salvage valuation to a portion of the total personal property at the project. The portion shall be equal to the ratio of tons of West Virginia coal waste burned and disposed of at the project to the total tons of coal and coal waste burned and disposed at the project during the previous calendar year: Provided, That with respect to a project placed in service prior to the effective date of this section at which project such ratio for the year ended the December 31, 1994, was less than seventy percent, the Tax Commissioner shall award salvage valuation to sixty-three percent of the total personal property at the project for tax years after the effective date of this section, notwithstanding the actual ratio for any calendar year. The remaining portion of the personal property at the project, but in no event less than twenty-five percent of that total, shall be valued without regard to this article: Provided, however, That the facility shall not qualify as a pollution control facility under this subsection if it burns coal, coal waste or fuel waste from outside the State of West Virginia after the effective date of this section.

This provisions of this section are not intended to be applied retroactively.

WV Legislature