WEST VIRGINIA CODE: §17-27-17

§17-27-17. Exemptions from taxation.

(a) The exercise of the powers granted in this article will be in all respects for the benefit of the people of this state, for the improvement of their health, safety, convenience and welfare and for the enhancement of their residential, agricultural, recreational, economic, commercial and industrial opportunities and is a public purpose. As the construction, acquisition, improvement, operation and maintenance of qualifying transportation facilities will constitute the performance of essential governmental functions, a developer is not required to pay any taxes or assessments upon any qualifying transportation facility or any property acquired or used by the developer under the provisions of this article or upon the income therefrom, other than taxes collected from the consumer pursuant to article fifteen, chapter eleven of this code.

WV Legislature