WEST VIRGINIA CODE: §22c-4-21

§22C-4-21. Property, bonds or notes and obligations of authority exempt from taxation.

The authority is exempt from the payment of any taxes or fees to the state or any subdivisions thereof or any municipalities or to any officer or employee of the state or of any subdivision thereof or of any municipalities. The property of the authority is exempt from all local and municipal taxes. Bonds, notes, debentures and other evidence of indebtedness of the authority are declared to be issued for a public purpose and to be public instrumentalities, and, together with interest thereon, are exempt from taxes.