WEST VIRGINIA CODE: §31-18-18

§31-18-18. Tax exemption.

The Housing Development Fund shall not be required to pay any taxes and assessments to the State of West Virginia, or any county, municipality or other governmental subdivision of the State of West Virginia, upon any of its property or upon its obligations or other evidences of indebtedness pursuant to the provisions of this article, or upon any moneys, funds, revenues or other income held or received by the Housing Development Fund. The notes and bonds of the Housing Development Fund and the income therefrom shall at all times be exempt from taxation, except for death and gift taxes, taxes on transfers, sales taxes, real property taxes and business and occupation taxes.

WV Legislature