WEST VIRGINIA CODE: §31-20-19

§31-20-19. Tax exemption.

The exercise of the powers granted to the authority by this article will be in all respects for the benefit of the people of the state for the improvement of their safety, convenience and welfare. Since the operation and maintenance of correctional facilities and correctional facility industries projects will constitute the performance of essential governmental functions, the authority is not required to pay any taxes or assessments upon any such facilities or projects or upon any property acquired or used by the authority or upon the income therefrom. Such bonds, security interests and notes and all interest and income thereon are exempt from all taxation by this state, or any county, municipality, political subdivision or agency thereof, except inheritance taxes.

WV Legislature