WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1973

ENROLLED

SENATE BILL NO. 139

(By Mr. Manning, Chairman)

PASSED April 12, 1973

In Effect 90 days from Passage

FILED IN THE OFFICE
EDGAR F. HEISKELL III
SECRETARY OF STATE
THIS DATE 5/14/73
ENROLLED
Senate Bill No. 139
(By Mr. Fanning and Mr. Hubbard)

[Passed April 12, 1973; in effect ninety days from passage.]

AN ACT to amend chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new article, designated article six-a, relating to the tax treatment of pollution control facilities; a certain declaration of policy; defining a pollution control facility; declaring the value of such facility for the purpose of ad valorem property taxation; and giving the state tax commissioner authority to promulgate certain regulations with regard thereto.

Be it enacted by the Legislature of West Virginia:

That chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new article, designated article six-a, to read as follows:

ARTICLE 6A. POLLUTION CONTROL FACILITIES TAX TREATMENT.

§11-6A-1. Declaration of policy.

1 It is declared to be the public policy of the state of West Virginia to maintain reasonable standards of purity and quality of the water of the state and a reasonable degree of purity of the air resources of the state. In the exercise of the police power of the state to protect the environment and promote the public health, safety and general welfare, the Legislature has heretofore enacted the Water Pollution Control Act as article five-a, chapter twenty of this code and the Air Pollution Control Act as article twenty, chapter sixteen thereof. It is recognized and declared by the Legislature that pollution control facilities, as hereinafter defined, are required for the protection and benefit of the environment and the general welfare of the people, are nonproductive, do not add to the economic value of a business enterprise and
do not have a market value after installation in excess of
salvage value.

§11-6A-2. Definition.

As used in this article, "pollution control facility" means
any personal property designed, constructed or installed
primarily for the purpose of abating or reducing water or
air pollution or contamination by removing, altering, dispos-
ing, treating, storing or dispersing the concentration of
pollutants, contaminants, wastes or heat in compliance with
air or water quality or effluent standards prescribed by or
promulgated under the laws of this state or the United
States, the design, construction and installation of which
personal property was approved as a pollution control facility
by the water resources division of the department of natural
resources or the air pollution control commission, as the
case may be.

§11-6A-3. Tax treatment of pollution control facilities.

The value of a pollution control facility first placed in
operation subsequent to July one, one thousand nine hundred
seventy-three, shall, for the purpose of ad valorem prop-
erty taxation under this chapter, be deemed to be its sal-
vage value, that is to say, the price for which such facility
would sell in place if voluntarily offered for sale by the
owner thereof.

§11-6A-4. Regulations.

The state tax commissioner shall have the power and
authority to promulgate regulations for the administration of
this article. Such regulations may provide, among other
things, for the identification and certification of pollution
control facilities, the determination of the date upon which
such facilities were first placed in operation, the determination
of whether such facilities are real or personal property,
a method for the allocation or separation of values where the
pollution control facility produces a profitable by-product
or where a part of such facility is required for the operation
of the business without regard to the requirements of state
or federal air or water quality standards and such other
matters as may be related to the administration of this
article.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

To take effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 24th day of April, 1973.

Governor