WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 2000

ENROLLED

SENATE BILL NO. 421

(By Senator Craigo, et al)

PASSED March 10, 2000
In Effect July 1, 2000
AN ACT to amend and reenact section two, article six-f, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to adding “chemical” and “steel” to the description of an alliance zone.

Be it enacted by the Legislature of West Virginia:

That section two, article six-f, chapter eleven of the code of West Virginia, as amended, be amended and reenacted to read as follows:

ARTICLE 6F. SPECIAL METHOD FOR APPRAISING QUALIFIED CAPITAL ADDITIONS TO MANUFACTURING FACILITIES.

§11-6F-2. Definitions.

1 As used in this article, the term:

2 (a) “Certified capital addition property” means all real property and personal property included within or to be
included within a qualified capital addition to a manufac-
turing facility that has been certified by the state tax
commissioner in accordance with section four of this
article: Provided, That airplanes and motor vehicles
licensed by the division of motor vehicles shall in no event
constitute certified capital addition property.

(b) "Manufacturing facility" means any factory, mill,
chemical plant, refinery, warehouse, building or complex
of buildings, including land on which it is located, and all
machinery, equipment, improvements and other real
property and personal property located at or within the
facility used in connection with the operation of the
facility in a manufacturing business.

(c) "Personal property" means all property specified in
subdivision (q), section ten, article two, chapter two of this
code and includes, but is not limited to, furniture, fixtures,
machinery and equipment, pollution control equipment,
computers and related data processing equipment, spare
parts and supplies.

(d) "Qualified capital addition to a manufacturing
facility" means all real property and personal property,
the combined original cost of all of the property which
exceeds fifty million dollars to be constructed, located or
installed at or within two miles of a manufacturing facility
owned or operated by the person making the capital
addition that has a total original cost before the capital
addition of at least one hundred million dollars: Provided,
That if the capital addition is made in a steel, chemical or
polymer alliance zone as designated from time-to-time by
executive order of the governor, then the person making
the capital addition may for purposes of satisfying the
requirements of this subsection join in a multiparty project
with a person owning or operating a manufacturing
facility that has a total original cost before the capital
addition of at least one hundred million dollars if the
(e) "Real property" means all property specified in subdivision (p), section ten, article two, chapter two of this code and includes, but is not limited to, lands, buildings and improvements on the land such as sewers, fences, roads, paving and leasehold improvements.
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.

Takes effect July 1, 2000.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the Day of April, 2000.

Governor