WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2003

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ENROLLED

House Bill No. 2534

(By Delegates Doyle, Manuel, Tabb, Campbell, Duke, Blair and Trump)

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Passed March 6, 2003

In Effect Ninety Days from Passage
AN ACT to amend and reenact section eighty-five, article twenty-four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the tax on the privilege of transferring title to real estate; and eliminating the maximum value of the property to which the tax applies.

Be it enacted by the Legislature of West Virginia:

That section eighty-five, article twenty-four, chapter eight of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 24. PLANNING AND ZONING.

§8-24-85. Tax on privilege of transferring real property.

1  (a) Notwithstanding the provisions of section two, article twenty-two, chapter eleven, and effective on the effective date of the amendments of this section enacted during the two thousand three regular session of the Legislature and thereafter,
in addition to the tax imposed pursuant to article twenty-two, chapter eleven of this code, any county commission that has created a farmland protection program may impose an additional county excise tax for the privilege of transferring title to real estate at the rate of no more than one dollar and ten cents for each five hundred dollars’ value or fraction thereof, as represented by any document as defined in section one, article twenty-two, chapter eleven of this code, payable at the time of delivery, acceptance or presentation for recording of the document.

(b) The tax imposed pursuant to this section is to be administered and collected as the tax on the privilege of transferring title to real estate imposed pursuant to the provisions of article twenty-two, chapter eleven of this code.

(c) The tax imposed pursuant to this section is to be used exclusively for the purpose of funding farmland preservation.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

In effect ninety days from passage

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within is approved this the 20th day of March, 2003

Governor