

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

ENROLLED

Committee Substitute

for

House Bill 4451

BY DELEGATES HOUSEHOLDER AND CRISS

[Passed March 9, 2022; in effect ninety days from passage.]

FILED

2022 MAR 30 P 5:06

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

HB4451

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FILED

1 AN ACT to amend and reenact §11-6F-6 of the Code of West Virginia, 1931, as amended, all
2 relating to the special method for appraising qualified capital additions to manufacturing
3 facilities, eliminating the requirement that otherwise qualified capital addition be located
4 or installed at or within two miles of a preexisting manufacturing facility; and specifying
5 effective date.

Be it enacted by the Legislature of West Virginia:

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

§11-6F-6. Effective date, expiration of two-mile limitation.

1 (a) This article is effective for the tax years beginning on and after the first day of July, one
2 1997.

3 (b) Notwithstanding any other provision of this article to the contrary, the requirement that
4 a qualified capital addition to a manufacturing facility be located or installed at or within two miles
5 of a preexisting manufacturing facility owned or operated by the person making the capital
6 addition, or by a multiple party project participant, is null, void and of no further force or effect for
7 otherwise qualified capital addition to a manufacturing facility placed in service or use on and after
8 the first day of January 2023.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


.....
Chairman, House Committee


.....
Chairman, Senate Committee

Originating in the House.

In effect ninety days from passage.


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Clerk of the House of Delegates


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Clerk of the Senate

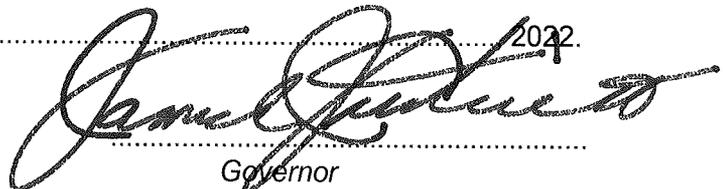

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Speaker of the House of Delegates


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President of the Senate

2022 MAR 30 P 5:06
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

FILED

The within is approved this the 30th
day of March 2022.


.....
Governor

PRESENTED TO THE GOVERNOR

MAR 17 2022

Time 3:10pm