

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

ENROLLED

Committee Substitute

for

House Bill 4416

BY DELEGATES HOTT AND HORST

[Passed March 11, 2026; in effect 90 days from
passage (June 9, 2026)]

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

2026 APR - 1 P 10:44

FILED

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1 AN ACT to amend the Code of West Virginia, 1931, as amended, by adding two new sections,
2 designated §11-8-5a and §11-15-8e, relating to taxation of certain forestry equipment;
3 classifying certain forestry equipment as Class I property; defining forestry equipment for
4 Class I property classification; exempting the sale of forestry equipment from the
5 consumers sales and service tax; and providing for effective dates.

Be it enacted by the Legislature of West Virginia:

ARTICLE 8. LEVIES.

§11-8-5a. Classification of forestry property for levy purposes.

1 (a) The purpose of this section is to support West Virginia's forestry industry by classifying
2 forestry equipment as Class I property, recognizing forestry as a component of agriculture
3 essential to the state's economy.

4 (b) For the purposes of property tax classification under §11-8-5 of this code and
5 consistent with Article X, Section 1 of the West Virginia Constitution, forestry equipment primarily
6 used in the harvesting, processing, or transportation of forest products shall be considered
7 personal property employed exclusively in agriculture and classified as Class I property: *Provided,*
8 That the equipment is owned by the producer of the forest products.

9 (c) Forestry equipment shall include, but not be limited to:

10 (1) Skidders, feller-bunchers, forwarders, cable yarders, forestry processors, dozers, and
11 loaders; and

12 (2) Trailers and other machinery.

13 (d) For purposes of this article, forestry equipment may not include any vehicles which
14 would not qualify for a farm use exemption certificate pursuant to §17A-3-2 of this code.

15 (e) This section shall take effect on July 1, 2026.

ARTICLE 15. CONSUMERS SALES AND SERVICE TAX.

§11-15-8e. Forestry Equipment.

Enr CS for HB 4416

- 1 Effective July 1, 2026, the provisions of this article shall not apply to the sales and service
- 2 of forestry equipment as defined in §11-8-5a of this code.

The Clerk of the House of Delegates and the Clerk of the Senate hereby certify that the foregoing bill is correctly enrolled.

Jm Pack

Clerk of the House of Delegates

Joe Lavin

Clerk of the Senate

Originated in the House of Delegates.

In effect 90 days from passage.

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Les Iversen

Speaker of the House of Delegates

Randy K. Smith

President of the Senate

The within is approved this the 1st
Day of April, 2026.

Patrick Morisy
Governor

PRESENTED TO THE GOVERNOR

Time 10:00 am