

SJR9 SUB1

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WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Committee Substitute

for

Senate Joint Resolution 9

BY SENATORS BLAIR, TRUMP, CLINE, MAYNARD, AND RUCKER

[Originating in the Committee on the Judiciary; reported on February 3, 2020]

Proposing an amendment to the Constitution of the State of West Virginia, amending article X thereof, by adding thereto a new section, designated section one-d, relating generally to ad valorem taxation and assessment of tangible personal property; authorizing the Legislature to exempt one or more species of tangible personal property from taxation; authorizing the Legislature to reduce the rate of taxation or assessment for one or more species of tangible personal property; authorizing different statewide rates of taxation, statewide rates of assessment, and statewide methods of valuation for different species of tangible personal property; clarifying that the Legislature and levying bodies remain subject to constitutional limits on rate of taxation and assessment; authorizing the Legislature to classify property as real or personal for taxation purposes; numbering and designating such proposed amendment; and providing a summarized statement of the purpose of such proposed amendment.

Resolved by the Legislature of West Virginia, two thirds of the members elected to each house agreeing thereto:

That the question of ratification or rejection of an amendment to the Constitution of the State of West Virginia be submitted to the voters of the state at the next general election to be held in the year 2020, which proposed amendment is that article X thereof be amended by adding thereto a new section, designated section one-d, to read as follows:

#### **ARTICLE X. TAXATION AND FINANCE.**

##### **§1d. Legislative Authority Related to Ad Valorem Taxation and Assessment of Tangible Personal Property.**

Notwithstanding any other provision of this Constitution, the Legislature may, by general law, do one or more of the following:

- (1) Exempt one or more species of tangible personal property from ad valorem property taxation;
- (2) Reduce the rate of taxation or assessment for one or more species of tangible personal property;
- (3) Establish different statewide rates of taxation, statewide rates of assessment, and statewide methods of valuation for different species of tangible personal property: *Provided*, That uniformity in taxation is not required among the different species of tangible personal property: *Provided, however*, That neither the Legislature nor a levying body may establish a rate of taxation or assessment for any species of tangible personal property that exceeds the applicable limitations contained in this article, except as expressly authorized by the other sections of this article; and
- (4) Classify property as real property or as personal property for the purposes of ad valorem property taxation.

*Resolved further*, That in accordance with the provisions of article eleven, chapter three of the Code of West Virginia, 1931, as amended, such amendment is hereby numbered "Amendment No. 1" and designated as the "Motor Vehicle and Other Personal Property Tax Reduction Amendment" and the purpose of the proposed amendment is summarized as follows: "The purpose of this amendment is to permit the Legislature to eliminate or lower the ad valorem personal property tax on motor vehicles and all other species of tangible personal property; to permit the Legislature to establish different statewide rates of taxation, rates of assessment, and methods of valuation for different species of tangible personal property; and to permit the Legislature to classify property as real property or personal property for ad valorem taxation."

NOTE: The purpose of this resolution is to permit the Legislature to exempt some species of tangible personal property from ad valorem taxation, reduce the rate of taxation or assessment for any species of tangible personal property; establish different statewide rates of taxation, assessment, or methods of valuation for different species of tangible personal property, or classify property as real property or personal property for ad valorem taxation.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.