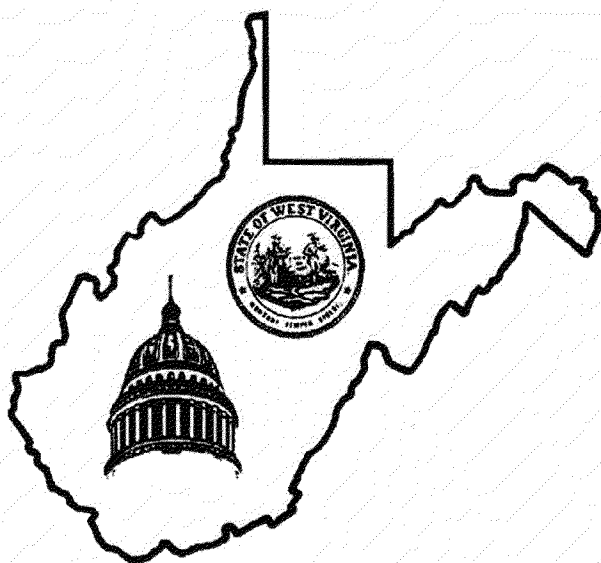




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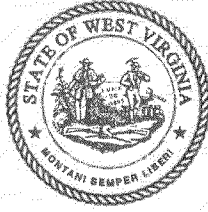
**This week's publication includes documents submitted
by the following agencies:**

Agriculture
Attorney General
Board of Public Works
Dentistry
Health Care Authority
Insurance Commission
Nicholas County Health Dept.
Tax
Treasurer

CHRONOLOGICAL INDEX

CHRONOLOGICAL INDEX, VOLUME XLII ISSUE 49				
NO RULES FILED FOR PUBLIC COMMENT THIS WEEK				
AGENCY	RULE/TYPE	AUTHORITY	HEARING/COMMENT PERIOD/LOCATION	

NO EMERGENCY RULES FILED THIS WEEK			
AGENCY/RULE	RULE NAME	AUTHORITY	COMMENT END DATE



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GUIDE FOR USING THE RULE MONITOR IN THE STATE REGISTER

Column	1.	Agency Name, (Title and Series Number)
Column	2.	Rule Title and Type
Column	3.	Date Notice of Public Hearing or Comment Period Filed
Column	4.	Date of Public Hearing or Last Date Comments Will Be Received
Column	5.	Date Emergency Rule Filed, Emergency Amendment Filed, Emergency Rule Decision Date (ERD), and Effective Date of Emergency Rule
Column	6.	Date Agency Approved Rule Filed (Legislative Rules Only)
Column	7.	Review date by the Legislative Rule-Making Review Committee or Legislative Oversight Commission on Education Accountability, and Action Taken
Column	8.	Legislative Action
Column	9.	Date Agency Final Files the Rule
Column	10.	Date Rule is Effective

-
- Emergency rules will not have a "Notice" date until the agency files one, but the rule will appear in Columns 1, 2, & 5. An Agency must file for a public comment period either before filing as an emergency or no more than 30 days after filing the rule as an emergency
 - If more than one date appears in a column, it means the agency has repeated that step (example: holding an additional comment period)

CROSS REFERENCE OF RULE MONITOR TITLE NUMBERS AND AGENCIES

TITLE NUMBER

NAME OF AGENCY

TITLE	1	ACCOUNTANCY
TITLE	2	ARCHITECTS
TITLE	3	BARBERS AND COSMETOLOGISTS
TITLE	4	CHIROPRACTIC EXAMINERS
TITLE	5	DENTISTRY
TITLE	6	FUNERAL SERVICE EXAMINERS
TITLE	7	PROFESSIONAL ENGINEERS
TITLE	10	LICENSED PRACTICAL NURSES
TITLE	11	MEDICINE
TITLE	14	OPTOMETRY
TITLE	15	PHARMACY
TITLE	16	PHYSICAL THERAPY
TITLE	17	PSYCHOLOGISTS
TITLE	19	REGISTERED NURSES
TITLE	20	SANITARIANS
TITLE	22	FORESTRY
TITLE	24	OSTEOPATHIC MEDICINE
TITLE	25	SOCIAL WORK EXAMINERS
TITLE	26	VETERINARY MEDICINE
TITLE	27	COUNSELING
TITLE	29	SPEECH-LANGUAGE PATHOLOGY AND AUDIOLOGY
TITLE	30	RESPIRATORY CARE
TITLE	31	DIETITIANS
TITLE	32	ACUPUNCTURE
TITLE	33	WASTE MANAGEMENT, DIV. OF WATER AND WASTE MGMT.
TITLE	35	OIL AND GAS
TITLE	36	COAL MINE HEALTH AND SAFETY
TITLE	38	MINING AND RECLAMATION
TITLE	42	LABOR
TITLE	45	AIR QUALITY
TITLE	47	WATER RESOURCES, DIV. OF WATER AND WASTE MGMT.
TITLE	53	PUBLIC ENERGY AUTHORITY
TITLE	56	MINERS' HEALTH, SAFETY AND TRAINING
TITLE	58	NATURAL RESOURCES
TITLE	60	ENVIRONMENTAL PROTECTION – SECRETARY'S OFFICE
TITLE	61	AGRICULTURE
TITLE	64	HEALTH
TITLE	65	HEALTH CARE AUTHORITY
TITLE	71	OFFICE OF THE INSPECTOR GENERAL
TITLE	76	SENIOR SERVICES
TITLE	78	HUMAN SERVICES
TITLE	81	STATE POLICE
TITLE	87	FIRE COMMISSION
TITLE	89	PUBLIC DEFENDER SERVICES
TITLE	90	CORRECTIONS
TITLE	91	MOTOR VEHICLES
TITLE	103	FIRE MARSHAL
TITLE	110	TAX DEPARTMENT
TITLE	112	TREASURER
TITLE	114	INSURANCE COMMISSION
TITLE	126	EDUCATION
TITLE	127	SECONDARY SCHOOLS ACTIVITIES COMMISSION
TITLE	133	HIGHER EDUCATION POLICY COMMISSION
TITLE	135	COMMUNITY AND TECHNICAL COLLEGE EDUCATION
TITLE	143	PERSONNEL
TITLE	144	TOURISM
TITLE	145	DEVELOPMENT OFFICE
TITLE	146	STATE ELECTION COMMISSION
TITLE	148	ADMINISTRATION
TITLE	149	CRIME, DELINQUENCY AND CORRECTIONS
TITLE	150	PUBLIC SERVICE COMMISSION
TITLE	153	SECRETARY OF STATE
TITLE	155	AUDITOR
TITLE	157	HIGHWAYS
TITLE	164	SCHOOL BUILDING AUTHORITY
TITLE	174	REAL ESTATE COMMISSION
TITLE	175	ALCOHOL BEVERAGE CONTROL COMMISSION
TITLE	176	ALCOHOL BEVERAGE CONTROL COMMISSION - BEER
TITLE	177	ATHLETIC COMMISSION
TITLE	178	RACING COMMISSION
TITLE	179	LOTTERY COMMISSION
TITLE	190	REAL ESTATE APPRAISER LICENSING & CERTIFICATION BOARD
TITLE	220	MULTIMODAL TRANSPORTATION FACILITIES

RULE MONITOR								
AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	EFFECTIVE
Administration (148-25)	One-Stop-Shop Permitting Program Legislative	6/10/2025	7/25/2025	6/9/2025 Approved 6/10/2025	8/22/2025	Modified & Approved 10/2/2025 Filed 10/23/2025		
Agriculture (61-01B) Sunset Provision	Registration Forms and Tags for Registration, Taxation and Control of Dogs Legislative				6/23/2025	Modified & Approved 10/8/2025 Filed 10/21/2025		
Agriculture (61-08) Sunset Provision	West Virginia Grades and Standards for Apples Legislative				6/24/2025	Modified & Approved 8/13/2025 Filed 8/18/2025		
Agriculture (61-11)	Regulations Governing Public Markets Legislative	6/25/2025	7/25/2025		7/25/2025	Modified & Approved 9/7/2025 Filed 9/24/2025		
Agriculture (61-11H) Sunset Provision	Licensing of Livestock Dealers Legislative				6/23/2025	Modified & Approved 8/5/2025 Filed 8/18/2025		
Agriculture (61-15)	Grade "A" Pasteurized Milk Legislative	6/4/2025	7/4/2025	6/4/2025 Approved 6/10/2025	7/8/2025	Modified & Approved 9/7/2025 Filed 9/24/2025		
Agriculture (61-30)	Select Plant-Based Derivatives and Select Plant-Based Derivative Products-Hemp and Kratom Legislative	6/10/2025	7/10/2025	6/10/2025 Approved 6/10/2025	7/25/2025	Modified & Approved 10/8/2025 Filed 12/4/2025		
Agriculture (61-37)	Agritourism Legislative	6/25/2025	7/25/2025		7/25/2025	Modified & Approved 9/7/2025 Filed 9/24/2025		
Agriculture (61-40) Sunset Provision	WV Exempted Dairy Farms and Milk and Milk Products Processing Rules Legislative				3/6/2025	Modified & Approved 8/5/2025 Filed 8/20/2025		
Air Quality (45-01)	Alternative Emission Limitations During Startup and Shutdown Legislative	5/30/2025	7/1/2025		7/22/2025	Approved 10/8/2025		
Air Quality (45-08)	Ambient Air Quality Standards Legislative	5/30/2025	7/1/2025		7/23/2025	Approved 10/8/2025		

RULE MONITOR								
AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/OCEA ACTION	LEGIS	EFFECTIVE
Air Quality (45-16)	Standards of Performance for New Stationary Sources Legislative	5/30/2025	7/1/2025		7/23/2025	Approved 10/8/2025		
Air Quality (45-18)	Control of Air Pollution from Combustion of Solid Waste Legislative	5/30/2025	7/1/2025		7/23/2025	Approved 10/8/2025		
Air Quality (45-25)	Control of Air Pollution from Hazardous Waste Treatment, Storage and Disposal Facilities Legislative	5/30/2025	7/1/2025		7/23/2025	Approved 9/7/2025		
Air Quality (45-34)	Emission Standards for Hazardous Air Pollutants Legislative	5/30/2025	7/1/2025		7/23/2025	Approved 9/7/2025		
Air Quality (45-43)	Cross-State Air Pollution Rule to Control Annual Nitrogen Oxides Emissions, Annual Sulfur Dioxide Emissions, and Ozone Season Nitrogen Oxides Emissions Legislative	5/30/2025	7/1/2025		7/23/2025	Approved 9/7/2025		
Alcohol Beverage Control Commission (175-02)	Private Club Licensing Legislative	6/18/2025	7/18/2025		7/22/2025	Modified & Approved 9/7/2025 Filed 9/11/2025		
Architects (2-01)	Registration of Architects Legislative	6/12/2025	7/12/2025		7/25/2025	Modified & Approved 10/2/2025 Filed 11/25/2025		
Architects (2-03)	Fees for Registration of Architects Legislative	6/12/2025	7/12/2025		7/24/2025	Modified & Approved 10/2/2025 Filed 10/8/2025		
Attorney General (142-03)	Legislative Rule Pertaining to the Establishment and Qualification of Third-Party Dispute Mechanisms Legislative					Authorized w/Certain Amendments 10/8/2025		
Attorney General (142-04)	Fair Treatment of Crime Victims and Witnesses Legislative					Authorized w/Certain Amendments 10/8/2025		
Attorney General (142-05)	Prevention of Unfair or Deceptive Acts or Practices in Home Improvement Transactions Legislative					Authorized w/Certain Amendments 10/8/2025		

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Attorney General (142-06)	Legislative Rule Pertaining to the Prevention of Unfair or Deceptive Acts or Practices in Sale of Damaged Goods or Damaged Products Legislative					Authorized w/Certain Amendments 10/8/2025			
Attorney General (142-08)	Administration of Preneed Burial Contracts Legislative					Authorized w/Certain Amendments 10/8/2025			
Auditor (155-01)	Standards for Requisitions for Payment Issued by State Officers on the Auditor Legislative	1/2/2025	2/3/2025		2/7/2025	Modified & Approved 10/2/2025 Filed 10/17/2025			
Barbers and Cosmetologists (3-02)	Qualifications, Training, Examination, and Certification of Instructors in Barbering, Hair Styling, Nail Technology, Aesthetics, Waxing, and Cosmetology Legislative	6/17/2025	7/25/2025		7/28/2025	Modified & Approved 9/5/2025 Filed 9/19/2025			
Barbers and Cosmetologists (3-04)	Operational Standards for Schools of Barbering, Cosmetology, Hair Styling, Nail Technology, Waxing, and Aesthetics Legislative	6/17/2025	7/25/2025		7/28/2025	Modified & Approved 9/5/2025 Filed 9/19/2025			
Barbers and Cosmetologists (3-13)	Barber Apprenticeship Legislative	6/17/2025	7/25/2025		7/28/2025	Modified & Approved 9/5/2025 Filed 9/23/2025			
Barbers and Cosmetologists (3-14)	Waxing Specialist Legislative	6/18/2025	7/25/2025		7/28/2025	Approved 9/5/2025			
Coal Mine Health and Safety (36-60)	Rules and Regulations Governing Equipment and Operations for Open-Pit Mines, the Surface of Underground Mines, Preparation Plants and Loadouts Legislative Exempt	6/24/2025	7/24/2025						
Community and Technical College Education (135-28)	Skilled Trades Apprenticeship Nontraditional Degree (STAND) Program Legislative	6/2/2025	7/3/2025	6/2/2025 Approved 7/9/2025 Amendment 8/5/2025 Effective 9/16/2025	7/18/2025	Modified & Approved 9/8/2025 Filed 9/9/2025			

RULE MONITOR								
AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	EFFECTIVE
Community and Technical College Education (135-43, repeal)	Purchasing Efficiencies Legislative	6/3/2025	7/7/2025		7/18/2025			
Contractor Licensing Board (28-02)	West Virginia Contractor Licensing Act Legislative	6/25/2025	7/25/2025		7/25/2025	Approved 9/10/2025		
Counseling (27-01)	Licensing Rule Legislative	6/25/2025	7/24/2025		7/28/2025	Modified & Approved 10/8/2025 Filed 10/21/2025		
Counseling (27-03)	Licensed Professional Counselor License Requirements and Continuing Professional Education Requirements Legislative	6/25/2025	7/24/2025		7/28/2025	Modified & Approved 10/8/2025 Filed 10/21/2025		
Counseling (27-08)	Marriage and Family Therapist Licensing Legislative	6/25/2025	7/24/2025		7/28/2025	Modified & Approved 10/8/2025 Filed 10/21/2025		
Crime Delinquency and Correction (149-02)	Law Enforcement Training and Certification Legislative	6/24/2025	7/24/2025		7/24/2025	Modified & Approved 9/5/2025 Filed 9/24/2025		
Economic Development (145-16) Sunset Provision	Tourism Development Districts Legislative				10/8/2024	Approved 8/5/2025		
Economic Development (145-20)	Rule to Petition the Department of Commerce for Certification of a Microgrid District or Certification as a High Impact Data Center Legislative	11/10/2025	12/10/2025	11/10/2025 ERD by 12/22/2025				
Education (126-089)	West Virginia Design and Equipment Requirements for School Transportation Vehicles (4334) Legislative Exempt	5/14/2025	6/14/2025					
Financial Institutions, Division of (106-05)	Rule Pertaining to Mortgage Lenders, Brokers, and Loan Originators Legislative	6/19/2025	7/21/2025		7/24/2025	Modified & Approved 9/5/2025 Filed 9/10/2025		

RULE MONITOR									
AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Financial Institutions, Division of (106-07)	Installation, Operation and Sharing of Customer Bank Communication Terminals and the Utilization of Nonexclusive Access Interchange System Legislative	6/19/2025	7/21/2025		7/23/2025	Approved 9/5/2025			
Financial Institutions, Division of (106-17)	Notice and Treatment of Joint Accounts Legislative	6/19/2025	7/21/2025		7/23/2025	Approved 9/5/2025			
Financial Institution (106-21)	Rule Pertaining to the Fintech Regulatory Sandbox Legislative				2/3/2025	Approved 8/5/2025			
Fire Commission (87-01)	Fire Code Legislative	3/6/2025 4/9/2025	4/7/2025 5/9/2025	3/6/2025 Approved 3/6/2025	6/3/2025	Modified & Approved 9/5/2025 Filed 10/6/2025			
Forestry (22-06)	Rules for the Certification of Managed Timberland Legislative	6/24/2025	7/24/2025		7/25/2025				
Funeral Service Examiners (6-01)	Funeral Director, Embalmer, Apprentice, Courtesy Card Holders and Funeral Establishment Requirements Legislative	6/19/2025	7/22/2025	6/19/2025 Approved 7/9/2025	7/25/2025	Modified & Approved 9/5/2025 Filed 9/10/2025			
Health (64-19)	Water Well Regulations Legislative					Authorized as Modified w/Certain Amendments 9/5/2025			
Health (64-45)	Lead Abatement Licensing Legislative	6/24/2025	7/24/2025		7/25/2025	Modified & Approved 10/2/2025 Filed 10/17/2025			
Health (64-48)	Emergency Medical Services Legislative	6/23/2025	7/23/2025		7/24/2025	Modified & Approved 9/10/2025 Filed 9/18/2025			
Health (64-51)	Fees for Services Legislative	6/24/2025	7/24/2025		7/25/2025	Authorized as Modified w/Certain Amendments 10/8/2025			
Health (64-57)	Clinical Laboratory Practitioner Licensure Legislative	6/23/2025	7/23/2025		7/24/2025	Modified & Approved 10/8/2025 Filed 10/17/2025			
Health (64-59)	Patient Rights at State-Operated Mental Health Facilities Legislative	6/25/2025	7/25/2025		7/25/2025	Approved 9/10/2025			

RULE MONITOR									
AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Health (64-67, repeal)	Distribution of State Funds for Support of Local Boards of Health Legislative	6/23/2025	7/23/2025		7/24/2025	Approved 10/8/2025			
Health (64-73)	Basic Public Health Service Standards for Local Boards of Health Legislative	6/23/2025	7/23/2025		7/25/2025	Authorized as Modified w/Certain Amendments 10/8/2025			
Health (64-115)	Diabetes Self-Management Education Legislative	6/24/2025	7/24/2025		7/25/2025	Approved 10/8/2025			
Health Care Authority (65-29) Sunset Provision	Exemption from Certificate of Need Legislative				7/21/2025	Approved 8/12/2025			
Higher Education Policy Commission (133-41)	Health Sciences Program Procedural	6/30/2025	7/30/2025						
Higher Education Policy Commission (133-43, repeal)	Purchasing Efficiencies Legislative	6/30/2025	7/30/2025		7/31/2025				
Higher Education Policy Commission (133-48, repeal)	Research Trust Fund Legislative	6/30/2025	7/30/2025		7/31/2025	Approved 9/12/2025			
Higher Education Policy Commission (133-63)	Mental Health Loan Repayment Program Legislative	6/30/2025	7/30/2025		7/31/2025	Approved 9/12/2025			
Higher Education Policy Commission (133-64)	Administrative Exemption Legislative	6/30/2025	7/30/2025		7/31/2025				
Highways (157-03)	Construction and Reconstruction of State Roads Legislative	6/24/2025	7/24/2025		8/7/2025				
Highways (157-05)	Traffic and Safety Rules Legislative	11/10/2025	12/10/2025	11/10/2025 ERD by 12/22/2025					
Insurance Comm. (114-02A) Sunset Provision	Fingerprinting Requirements for Applicants for Insurance Producer and Insurance Adjuster License Legislative				4/16/2025	Approved 8/5/2025			
Insurance Comm. (114-07, repeal)	Premium Financing of Life Insurance for College Students Legislative	6/19/2025	7/19/2025		7/22/2025	Approved 8/5/2025			
Insurance Comm. (114-09, repeal)	Mass Marketing of Property and Liability Insurance Legislative	6/25/2025	7/25/2025		7/25/2025	Approved 8/5/2025			

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Insurance Comm. (114-10, repeal)	Advertisement of Accident and Sickness Insurance Legislative	6/19/2025	7/19/2025		7/22/2025	Approved 8/5/2025			
Insurance Comm. (114-25) Sunset Provision	Insurance Adjusters Legislative				4/16/2025	Approved 8/5/2025			
Insurance Comm. (114-35)	Insurance Holding Company Systems Legislative	6/19/2025	7/19/2025		7/22/2025	Modified & Approved 8/12/2025 Filed 8/21/2025			
Insurance Comm. (114-40) Sunset Provision	Credit for Reinsurance Legislative				4/16/2025	Modified & Approved 8/13/2025 Filed 8/21/2025			
Insurance Comm. (114-64) Sunset Provision	Mental Health Parity Legislative				4/16/2025	Approved 8/5/2025			
Labor (42-09)	Child Labor Legislative	6/23/2025	7/23/2025		7/24/2025	Modified & Approved 9/5/2025 Filed 9/10/2025			
Landscape Architects (9-03)	Fees Legislative	6/25/2025	7/25/2025		7/25/2025	Approved 10/8/2025			
Landscape Architects (9-04) Sunset Provision	Application for Waiver of Initial Licensing Fees for Certain Individuals Legislative				7/25/2025	Approved 8/5/2025			
Lottery Commission (179-10) Sunset Provision	West Virginia Lottery Interactive Wagering Rule Legislative				6/25/2025	Approved 8/5/2025			
Medicine (11-01B)	Licensure, Practice Requirements, Disciplinary and Complaint Procedures, Continuing Education, Physician Assistants Legislative	6/24/2025	7/24/2025		7/25/2025	Approved 10/8/2025			
Medicine (11-06)	Continuing Education for Physicians and Podiatric Physicians Legislative	6/24/2025	7/24/2025		7/25/2025	Approved 10/8/2025			
Medical Imaging and Radiation Therapy Tech. Board of Examiners (18-01)	WV Medical Imaging and Radiation Therapy Tech. Board of Examiners Legislative	4/11/2025	5/31/2025		6/3/2025	Modified & Approved 8/5/2025 Filed 8/13/2025			

RULE MONITOR									
AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Medical Imaging and Radiation Therapy Tech. Board of Examiners (18-02, repeal)	Continuing Education Legislative	4/1/2025	5/31/2025		6/3/2025	Approved 8/5/2025			
Medical Imaging and Radiation Therapy Tech. Board of Examiners (18-05)	Standard of Ethics Legislative	6/13/2025	7/15/2025		7/16/2025	Modified & Approved 8/5/2025 Filed 8/13/2025			
Miners Health Safety and Training (56-08) Sunset Provision	Rule Governing the Submission and Approval of a Comprehensive Mine Safety Program for Coal Mining Operations in the State of West Virginia Legislative				9/24/2024	Approved 8/5/2025			
Motor Vehicles (91-11, repeal)	Motor Vehicle Equipment Legislative	6/23/2025	7/23/2025		7/24/2025	Approved 8/5/2025			
Motor Vehicles (91-13)	Compulsory Motor Vehicle Liability Insurance Legislative	6/23/2025	7/23/2025		7/24/2025	Modified & Approved 9/5/2025 Filed 9/22/2025			
Motor Vehicles (91-25) Sunset Provision	Special Purpose Vehicles Legislative				6/23/2025	Approved 8/5/2025			
Municipal Pensions Oversight Board (211-02) Sunset Provision	Exempt Purchasing Legislative				10/9/2024	Approved 8/5/2025			
Natural Resources (58-14, repeal)	Rules Governing Small Arms Hunting Legislative	6/24/2025	7/24/2025		7/25/2025	Approved 8/5/2025			
Natural Resources (58-21)	Wildlife Rehabilitation Legislative	6/24/2025	7/24/2025		7/25/2025	Modified & Approved 10/8/2025			
Natural Resources (58-26)	Special Boating Rules Legislative	6/24/2025	7/24/2025		7/25/2025	Approved 10/8/2025			
Natural Resources (58-46) Sunset Provision	Defining the Terms Used in All Hunting and Trapping Legislative				3/31/2025	Approved 8/5/2025			
Natural Resources (58-47)	Prohibitions When Hunting and Trapping Legislative	6/24/2025	7/24/2025		7/25/2025	Approved 10/8/2025			
Natural Resources (58-50) Sunset Provision	Deer Hunting Rule Legislative				3/31/2025	Approved 8/5/2025			

RULE MONITOR									
AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Natural Resources (58-56) Sunset Provision	Special Migratory Game Bird Hunting Legislative				3/31/2025	Approved 8/5/2025			
Occupational Therapy (13-04)	Continuing Education and Competence Legislative	4/17/2025	6/1/2025		6/3/2025	Approved 8/5/2025			
Office of Technology (163-03) Sunset Provision	Cyber Reporting Legislative				7/18/2025	Modified & Approved 8/5/2025 Filed 8/14/2025			
Office of the Inspector General (71-15)	Nursing Home Licensure Legislative	6/24/2025	7/24/2025		7/25/2025				
Office of the Inspector General (71-17)	Delegation of Medication Administration and Health Maintenance Tasks to Approved Medication Assistive Personnel Legislative	6/23/2025	7/23/2025		7/25/2025				
Office of the Inspector General (71-24)	Syringe Services Program Licensure Legislative	6/23/2025	7/23/2025		7/25/2025				
Optometry (14-01)	Rules of the West Virginia Board of Optometry Legislative	6/10/2025	7/10/2025	6/10/2025 Approved 7/9/2025	7/23/2025	Modified & Approved 9/5/2025 Filed 9/18/2025			
Optometry (14-02)	Oral Pharmaceutical Certificate Legislative	6/10/2025	7/10/2025		7/23/2025	Modified & Approved 9/5/2025 Filed 9/18/2025			
Optometry (14-03)	Contested Case Hearing Procedure Procedural	11/19/2025	12/19/2025						
Optometry (14-04)	Disciplinary and Complaint Procedures for Optometrists Procedural	11/19/2025	12/19/2025						
Optometry (14-05)	Schedule of Fees Legislative	6/10/2025	7/10/2025	6/10/2025 Approved 7/9/2025	7/23/2025	Modified & Approved 9/5/2025 Filed 9/18/2025			
Optometry (14-06, repeal)	Interview Evaluation Legislative	11/19/2025	12/19/2025						
Optometry (14-07)	Administration and Board Meetings Procedural	11/19/2025	12/19/2025						

RULE MONITOR							
AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE APPROVED	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS FINAL FILE EFFECTIVE
Optometry (14-08)	Licensure by Reciprocity Legislative	6/10/2025	7/10/2025	6/10/2025 Approved 7/9/2025	7/23/2025	Modified & Approved 9/5/2025 Filed 9/18/2025	
Optometry (14-10)	Continuing Education Legislative	6/10/2025	7/10/2025		7/23/2025	Modified & Approved 9/5/2025 Filed 9/18/2025	
Osteopathic Medicine (24-01)	Licensing Procedures for Osteopathic Physicians Legislative	6/25/2025	7/25/2025		7/28/2025	Modified & Approved 10/8/2025	
Osteopathic Medicine (24-02)	Osteopathic Physician Assistants Legislative	6/25/2025	7/25/2025		7/28/2025	Modified & Approved 10/8/2025	
Osteopathic Medicine (24-09) Sunset Provision	Emergency Temporary Permits to Practice During States of Emergency or States of Preparedness Legislative				3/27/2025	Approved 8/5/2025	
Pharmacy (15-01)	Licensure and Practice of Pharmacy Legislative	6/19/2025	7/19/2025		7/24/2025	Modified & Approved 10/2/2025 Filed 11/24/2025	
Pharmacy (15-06)	Mail-Order and Non-Resident Pharmacies Legislative	6/19/2025	7/19/2025		7/24/2025	Modified & Approved 10/2/2025 Filed 11/24/2025	
Pharmacy (15-07)	Board of Pharmacy Rules for Registration of Pharmacy Technicians Legislative	6/19/2025	7/19/2025		7/24/2025	Modified & Approved 10/2/2025 Filed 11/24/2025	
Pharmacy (15-10)	Board of Pharmacy Rules for Pharmacist Recovery Networks Legislative	6/19/2025	7/19/2025		7/24/2025	Modified & Approved 10/2/2025 Filed 11/24/2025	
Pharmacy (15-12)	Board of Pharmacy Rules for Immunizations Administered by Pharmacists, Pharmacy Interns, and Pharmacy Technicians Legislative	6/19/2025	7/19/2025		7/24/2025	Modified & Approved 10/2/2025 Filed 10/22/2025	
Pharmacy (15-15)	Rules Governing Pharmacy Permits Legislative	6/19/2025	7/19/2025		7/24/2025	Modified & Approved 10/8/2025 Filed 11/24/2025	

RULE MONITOR									
AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Pharmacy (15-16)	Rules Governing Pharmacist Legislative	6/19/2025	7/19/2025		7/24/2025	Modified & Approved 10/2/2025 Filed 11/24/2025			
Pharmacy (15-19)	Inspections Legislative	6/19/2025	7/19/2025		7/24/2025	Modified & Approved 10/2/2025 Filed 10/22/2025			
Physical Therapy (16-01)	General Provisions for Physical Therapist and Physical Therapist Assistants Legislative	2/25/2025 6/17/2025	3/28/2025 7/17/2025	2/21/2025 Approved 2/25/2025	4/1/2025 7/24/2025	Modified & Approved 10/8/2025 Filed 10/21/2025			
Physical Therapy (16-05)	General Provisions for Athletic Trainers Legislative	6/17/2025	7/17/2025		7/24/2025	Modified & Approved 10/8/2025 Filed 10/21/2025			
Psychologists (17-03)	Requirements for Licensure as a Psychologist And/Or a School Psychologist Legislative	7/16/2025	8/16/2025	7/9/2025 Effective 8/20/2025	8/18/2025				
Public Service Commission (150-37) Sunset Provision	Rules Governing the Occupancy of Customer-Provided Conduit Legislative				3/12/2025	Approved 8/5/2025			
Racing Commission (178-01)	Thoroughbred Racing Legislative	6/23/2025	7/23/2025		7/24/2025	Modified & Approved 10/8/2025 Filed 11/5/2025			
Racing Commission (178-10) Sunset Provision	Advance Deposit Account Wagering (ADW) Legislative				7/22/2025	Approved 8/5/2025			
Real Estate Commission (174-01)	Licensing Real Estate Brokers, Associate Brokers, and Salespersons and the Conduct of Brokerage Business Legislative	7/1/2025	7/30/2025		7/31/2025	Modified & Approved 9/10/2025 Filed 9/18/2025			
Rehabilitation Services (198-01) Sunset Provision	Ron Yost Personal Assistance Services Act Board Legislative				3/31/2025	Approved 8/5/2025			
Risk and Insurance Management (115-01) Sunset Provision	Mine Subsidence Insurance Legislative				7/18/2025	Modified & Approved 8/5/2025 Filed 8/14/2025			

RULE MONITOR									
AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/LOCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Risk and Insurance Management (115-02)	Public Entities Insurance Program Legislative	6/2/2025	7/1/2025		7/8/2025	Modified & Approved 10/2/2025 Filed 10/10/2025			
Risk and Insurance Management (115-06, repeal)	Preferred Medical Liability and High Risk Medical Liability Program Legislative	6/19/2025	7/20/2025		7/21/2025	Approved 8/5/2025			
Secretary of State (153-10) Sunset Provision	Loan and Grant Programs Under the Help America Vote Act (HAVA) for the Purchase of Voting Equipment, Election Systems, Software, Services and Upgrades Legislative				6/24/2025	Approved 8/5/2025			
Senior Services (76-06) Sunset Provision	Shared Table Initiative for Senior Citizens Legislative				7/21/2025	Approved 10/8/2025			
Social Work Examiners (25-03) Sunset Provision	Fee Schedule Legislative				7/25/2025	Approved 8/5/2025			
State Emergency Response Commission (55-01) Sunset Provision	Emergency Planning and Community Right-To-Know Legislative				1/8/2025	Modified & Approved 8/5/2025 Filed 8/13/2025			
State Police (81-03)	West Virginia State Police Career Progression System Legislative	6/23/2025	7/23/2025		7/23/2025	Modified & Approved 9/5/2025 Filed 9/24/2025			
State Police (81-05)	Contracted Police or Security Services Legislative	6/23/2025	7/23/2025		7/23/2025	Modified & Approved 9/5/2025 Filed 9/24/2025			
State Police (81-08)	West Virginia State Police Member Grievance Procedure Legislative	6/23/2025	7/23/2025		7/23/2025	Modified & Approved 9/7/2025 Filed 9/24/2025			
Tax (110-01H)	Valuation of Timberland and Managed Timberland Legislative	6/24/2025	7/24/2025		7/25/2025	Approved 9/7/2025			
Tax (110-01M)	Valuation of Public Utility Property for Ad Valorem Property Tax Purposes Legislative	6/25/2025	7/25/2025		7/25/2025	Modified & Approved 9/7/2025 Filed 9/24/2025			

RULE MONITOR

AGENCY/SERIES NUMBER	RULE	NOTICE	HEARING	EMER RULE	AGENCY APPROVED	LRMRC/OCEA ACTION	LEGIS	FINAL FILE	EFFECTIVE
Tax (110-13FF) Sunset Provision	Tax Credit for Providing Vehicles to Low-Income Workers Legislative				3/31/2025	Modified & Approved 8/5/2025 Filed 8/26/2025			
Tax (110-13GG) Sunset Provision	Downstream Natural Gas Manufacturing Investment Tax Credit Legislative				3/31/2025	Approved 8/5/2025			
Tax (110-13II) Sunset Provision	High-Wage Growth Business Tax Credit Legislative				3/31/2025	Approved 8/5/2025			
Tax (110-13Q, repeal)	Commercial Patent Incentives Tax Credit Legislative	6/24/2025	7/24/2025		7/25/2025	Approved 9/7/2025			
Tax (110-16A)	On-Line Bingo and Raffles Legislative	6/24/2025	7/24/2025		7/25/2025	Modified & Approved 9/7/2025 Filed 9/24/2025			
Tax (110-19, repeal)	Soft Drinks Tax Legislative	6/24/2025	7/24/2025		7/25/2025	Approved 8/5/2025			
Tax (110-21H)	Income Tax Credits for Property Taxes Paid Legislative	6/24/2025	7/24/2025		7/25/2025	Modified & Approved 9/7/2025 Filed 9/24/2025			
Tax (110-36)	Preneed Cemetery Companies Legislative	6/24/2025	7/24/2025		7/25/2025	Approved 9/10/2025			
Treasurer (112-17)	Exempt Purchasing Procedural	10/21/2025	11/20/2025					12/2/2025	1/1/2026
Waste Mgmt. Div. of Water & Waste Mgmt. (33-20)	Hazardous Waste Management System Legislative	5/30/2025	7/15/2025		7/23/2025	Approved 10/8/2025			
Water Resources, Division of Water & Waste Mgmt. (47-02)	Requirements Governing Water Quality Standards Legislative	5/30/2025	7/15/2025 Extended to 7/21/2025		7/24/2025				
Water Resources, Division of Water & Waste Mgmt. (47-09B)	Carbon Dioxide Sequestration Fee Schedule Legislative	5/30/2025	7/15/2025		7/24/2025				



LEGISLATIVE

NOTICE OF RULE MODIFICATION OF A PROPOSED RULE

AGENCY: Agriculture
RULE TYPE: Legislative
TITLE-SERIES: 61-30
RULE NAME: Select Plant-Based Derivatives and
select plant-based derivative products-
hemp and kratom
CITE AUTHORITY: §19-12E-7, 19-12E-12, 19-12F-5

The above proposed Legislative rules, following review by the Legislative Rule Making Review Committee, is hereby modified as a result of review and comment by the Legislative Rule Making Review Committee. The attached modifications are filed with the Secretary of State.

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENT IS TRUE AND CORRECT.

Yes

Norman Bailey -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.



WEST VIRGINIA SECRETARY OF STATE

KRIS WARNER

ADMINISTRATIVE LAW DIVISION

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Office of West Virginia
Secretary Of State

PROCEDURAL

NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE EXEMPT, INTERPRETIVE OR PROCEDURAL
RULE

AGENCY: Treasurer TITLE-SERIES: 112-17
RULE TYPE: Procedural Amendment to Existing Rule: Yes Repeal of existing rule: No
RULE NAME: Exempt Purchasing
CITE STATUTORY AUTHORITY: §§5A-1-12, 12-1-7, 18-30A-6, 18-31-4

This rule is filed with the Secretary of State. This rule becomes effective on the following date:

January 1, 2026

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENT IS TRUE AND CORRECT.

Yes

James G Fuerhoff -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.

Orders Report

Docket Number	Agency	Respondent	Date Rendered
2025-DB-0018H	Dentistry, WV Board of	Stephanie R. Dingess, RDH	12/1/2025
25-1C-184944	Insurance Commission	West Virginia Counties Group Self-Insurance Risk Pool, Inc.	12/2/2025



State of West Virginia
Office of the Attorney General

John B. McCuskey
Attorney General

November 25, 2025

The Honorable Nicole G. Campbell
Greenbrier County Prosecuting Attorney
912 Court Street N, Suite 7
Lewisburg, West Virginia 24901

Dear Prosecutor Campbell:

You have asked for an Opinion of the Attorney General about whether Greenbrier County can apply a local zoning ordinance to bar a proposed slaughterhouse from operating.

We are issuing this Opinion under West Virginia Code § 5-3-2, which provides that the Attorney General "may consult with and advise the several prosecuting attorneys in matters relating to the official duties of their office." When this Opinion relies on facts, it depends solely on the factual assertions in your correspondence and discussions with the Office of the Attorney General.

You explain that a slaughterhouse operator has proposed to construct and operate a commercial slaughterhouse and working farm in Greenbrier County's Open Space Conservation District. The county has "designed [this district] to reflect the rural character and beauty of" Greenbrier County. Greenbrier County, W. Va., Rev. Zoning Ordinance § 900.01 (2003). The proposed slaughterhouse site is in an unincorporated part of Lewisburg. *See id.* § 100.02 (explaining that zoning ordinance applies to the "unincorporated areas of Lewisburg"). The slaughterhouse will also pack and ship meat onsite.

According to your letter, Greenbrier County has enacted a zoning ordinance that would prohibit construction of the slaughterhouse in the Open Space Conservation District *if* the ordinance could be properly applied to it. *See id.* §§ 200.07, 900.02. The ordinance permits land in Open Space Conservation Districts to be used for limited purposes, including "agriculture." *Id.* § 900.02(F). But it excludes commercial slaughterhouses from the definition of that term. *Id.* § 200.07 ("Agricultural activity shall not include commercial slaughtering.").

State law, however, bars a county from implementing a zoning ordinance restricting "the complete use" of land for an "agricultural operation as defined in § 19-19-2" "outside of

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AG OPINION

OFFICE OF THE ATTORNEY GENERAL
STATE OF WEST VIRGINIA
SECRETARY OF STATE

The Honorable Nicole G. Campbell
Page 2

municipalities or urban areas." W. VA. CODE § 8A-7-10(e). You thus ask whether Greenbrier County can properly apply its zoning ordinance to bar operation of the slaughterhouse, especially in light of a recent opinion from the West Virginia Commissioner of Agriculture finding that the slaughterhouse is within the definition of agriculture under West Virginia Code § 19-19-2.

With these facts in mind, your letter raises the following legal question:

Can Greenbrier County bar the proposed slaughterhouse by applying its local zoning ordinance?

We conclude Greenbrier County cannot apply its local zoning ordinance to prohibit the proposed slaughterhouse because it is an "agricultural operation" outside an urban area or municipality. It does not matter that the slaughterhouse might be labeled "commercial."

DISCUSSION

We begin with the familiar maxim that the Greenbrier County Commission, like all county commissions, is "created by statute, and possessed only of such powers as are expressly conferred by the Constitution and legislature, together with such as are reasonably and necessarily implied in the full and proper exercise of the powers so expressly given." Syl. pt. 1, *State ex rel. State Line Sparkler of WV, Ltd. v. Teach*, 187 W. Va. 271, 272, 418 S.E.2d 585, 586 (1992) (cleaned up); *see generally* W. VA. CONST. art. IX, § 11 ("Powers of county commissions"). Although county commissions have limited powers, when they do have a power, the commissions are "vested with a wide discretion" in its execution. Syl. pt. 1, *Cnty. Comm'n of Greenbrier Cnty. v. Cummings*, 228 W. Va. 464, 466, 720 S.E.2d 587, 589 (2011). Thus, where a county commission has broad express powers, it enjoys substantial implied authority as well. *See, e.g., State ex rel. Farley v. Spaulding*, 203 W. Va. 275, 283, 507 S.E.2d 376, 384 (1998) (finding implied authority to employ security personnel at a statutorily required judicial facility).

The key question, then, is whether some statute provides the county power to regulate the proposed slaughterhouse through zoning. County commissions have limited power to regulate agricultural activities through zoning. West Virginia Code § 8A-7-1(a)(3) authorizes county commissions to "regulate land use" by "enacting a zoning ordinance." But county commissions are barred from enacting a zoning ordinance "preventing or limiting" "the complete use" of land for an "agricultural operation as defined in § 19-19-2" "outside of municipalities or urban areas." W. VA. CODE § 8A-7-10(e). Restricting the "complete use" of land means impeding the "total, absolute" use. *Complete*, MERRIAM-WEBSTER.COM, <https://merriam-webster.com/dictionary/complete> (last visited Nov. 24, 2025).

We therefore must consider whether the proposed slaughterhouse is an agricultural operation, evaluate whether it falls within a municipality or urban area, and address whether any other provision of law might nevertheless empower the county to act against it.

I. A Slaughterhouse Is An "Agricultural Operation."

We must first consider whether the proposed slaughterhouse is an "agricultural operation." We conclude that it is.

Under West Virginia Code § 19-19-2(c), an "[a]gricultural operation" is "any facility utilized for agriculture." In turn, "[a]griculture" is "the production of food ... by means of cultivation ... and by the conduct of animal, livestock, dairy, apiary, equine or poultry husbandry" and "the practice of ... packing, shipping, milling, and marketing of agricultural products," "or any other legal ... animal production and all farm practices." W. VA. CODE § 19-19-2(a). In interpreting these definitions, we begin with the text.¹ See *Raymond H. v. Cammie H.*, 242 W. Va. 640, 644, 837 S.E.2d 701, 705 (2019).

The plain language supports inclusion of slaughterhouses with "agriculture" for many reasons:

- The definition begins by identifying agriculture as "the production of food ... by means of cultivation ... and by the conduct of animal ... husbandry." W. VA. CODE § 19-19-2(a). Slaughterhouses are engaged in the production of food from animals. They kill and butcher livestock for human consumption, after that livestock has been raised through "husbandry." See *Slaughterhouse*, MERRIAM-WEBSTER.COM, <https://perma.cc/DS2S-TS17> (last visited Nov. 24, 2025) (defining a "slaughterhouse" as "an establishment where animals are butchered"); *Husbandry*, MERRIAM-WEBSTER.COM, <https://perma.cc/54EF-X2FR> (last visited Nov. 24, 2025) (defining "husbandry" as "the cultivation or production of plants or animals").
- The statute also includes "the practice of ... packing, shipping, milling, and marketing of agricultural products" within the definition of agriculture. W. VA. CODE § 19-19-2(a). Slaughterhouses regularly engage in packing meat products for distribution and sale. See also *Packaginghouse*, MERRIAM-WEBSTER.COM, <https://perma.cc/6WN7-DNJF> (last visited Nov. 24, 2025) (defining a "packaginghouse" as "an establishment for slaughtering livestock and processing and packing meat, meat products, and by-products"). Just consider *this* proposed slaughterhouse, which you've indicated will pack and ship meat. And many are directly involved in marketing their products to retailers, restaurants, and consumers, too.
- The term "milling" further supports inclusion, as it refers to processing raw agricultural materials into usable products—precisely what slaughterhouses do with livestock. *Mill*, MERRIAM-WEBSTER.COM, <https://perma.cc/F2MK-2JMN> (last visited Nov. 24, 2025)

¹ Chapter 19 serves a remedial purpose to "protect[] and preserve[]" "agricultural production and the utilization of land in agricultural productive operations." W. VA. CODE § 19-19-1. So while Chapter 8A is not itself remedial, we will construe the definition of "agriculture" broadly considering Chapter 19's remedial aim. See *State ex rel. City of Wheeling Retirees Ass'n, Inc. v. City of Wheeling*, 185 W. Va. 380, 383, 407 S.E.2d 384, 387 (1991) ("The policy that a remedial statute should be liberally construed in order to effectuate the remedial purpose for which it was enacted is firmly established." (cleaned up)); 73 Am. Jur. 2d Statutes § 7 ("A 'remedial statute' has been said to be a statute enacted for the protection of ... property and in the interest of public welfare."). After all, the definition should have consistent scope across provisions. See, e.g., *Feathers v. W. Va. Bd. of Med.*, 211 W. Va. 96, 102, 562 S.E.2d 488, 494 (2001).

(defining "mill" as "to grind into flour, meal, or powder"). These terms signal that the definition covers the full lot of activities for transforming farm-raised animals into marketable food products. Slaughtering animals is one of those activities.

Beyond these specific provisions, the general catchall of "any other legal ... animal production and all farm practices" covers slaughterhouses. W. VA. CODE § 19-19-2(a). This catchall follows several specific, enumerated activities representing various stages of agricultural production and the agricultural supply chain. So, under the *ejusdem generis* and *noscitur a sociis* canons, the catchall "will be construed as applicable only to persons or things of the same general nature or class as those enumerated," and its meaning "is or may be known from the meaning of accompanying specific words." *W. Va. Consol. Pub. Ret. Bd. v. Clark*, 245 W. Va. 510, 520, 859 S.E.2d 453, 463 (2021) (cleaned up).

Slaughterhouses share the essential character of the listed activities. They are integral to the process of producing food from animals and converting livestock into marketable agricultural products. The definition covers not only the raising of animals through "husbandry," but the downstream activities for bringing agricultural products to market, like "packing, shipping, ... and marketing." W. VA. CODE § 19-19-2(a). Slaughter fits squarely within this continuum. It is the link between livestock husbandry and meat packing or marketing. Moreover, slaughtering animals is a typical "farm practice."²

Reading the definition *in pari materia* with the rest of Chapter 19, "agriculture" includes slaughtering. "Statutes which relate to the same subject matter should be read and applied together so that the Legislature's intention can be gathered from the whole of the enactments." Syl. pt. 3, *Smith v. State Workmen's Comp. Comm'r*, 159 W. Va. 108, 109, 219 S.E.2d 361, 362 (1975). Chapter 19 governs "agriculture." And within it, the Legislature saw fit to regulate slaughterhouses. Article 2E provides the "methods of humane slaughter," W. VA. CODE § 19-2E-5, and article 2B governs "the licensing of commercial slaughterers, custom slaughterers and processors, and the inspection of slaughterhouses[.]" *id.* § 19-2B-1.

Accordingly, the slaughterhouse that your letter describes would be an "agricultural operation" for purposes of Section 8A-7-10(e).

² Further, excluding slaughterhouses from "agriculture" could lead to absurd results. See *Charter Commc'ns VI, PLLC v. Comp. Antenna Serv., Inc.*, 211 W. Va. 71, 77, 561 S.E.2d 793, 799 (2002) ("It is the duty of this Court to avoid whenever possible a construction of a statute which leads to absurd, inconsistent, unjust or unreasonable results." (cleaned up)). Most obviously, it would protect the raising of livestock and the marketing of the resulting meat products while excluding the essential intermediate step, slaughter.

The inclusion of "slaughterhouses" within Chapter 19—and by extension, Chapter 8A—is also consistent with the spirit and intent of the statute. See *Bluefield Supply Co. v. Waugh*, 106 W. Va. 67, 145 S.E. 584, 585 (1928) ("The spirit and intent must govern, and it is the duty of the courts to give such construction as will effectuate that intent, although not in strict accord with the letter of the statute."). Chapter 19 promotes the "agricultural production of food," finding that it "is a basic necessity to sustain human life, and essential to the general welfare and stability of this State." W. VA. CODE § 19-19-1. Slaughterhouses are essential infrastructure for achieving this purpose; they convert animals into the food products "necessary to sustain human life." Excluding them could frustrate the Legislature's intent to ensure the viability of West Virginia's food supply chain.

AG OPINION

II. The Local Zoning Ordinance Cannot Apply To Block The Identified Slaughterhouse.

Next, we consider whether the proposed slaughterhouse is in a municipality or urban area. Because it is not, the local zoning ordinance contravenes state law and should be considered revoked as applied to this operation.

Both municipalities and urban areas are bounded by the incorporated limits of the municipal corporation. A municipality is a city, town, or village “incorporated as a municipal corporation.” W. VA. CODE § 8-1-2(a). Likewise, under West Virginia Code Section 8A-1-2(ee), an “urban area” is “all lands or lots within the jurisdiction of a municipal planning commission.” In turn, “[t]he jurisdiction of a municipal planning commission shall not extend beyond the corporate limits of the municipality.” *Id.* § 8A-3-14.

The proposed slaughterhouse is not located in a municipality or an urban area. You’ve specified it is in unincorporated territory. Unincorporated territory is definitionally not part of a municipality. *See id.* § 8-2-1(a) (providing that proposed municipalities must provide a map of the area to be incorporated); *id.* § 8-2-7 (proclaiming municipality is defined by boundaries); *id.* § 8-6-1 (providing that unincorporated territory may be annexed by municipalities only under certain circumstances).

The proposed slaughterhouse is, therefore, not subject to the local zoning ordinance. Again, county commissions are barred from enacting a zoning ordinance restricting “the complete use” of land for an “agricultural operation as defined in § 19-19-2” “outside of municipalities or urban areas.” *Id.* § 8A-7-10(c).

III. The Slaughterhouse’s Commercial Character Does Not Change Our Analysis.

Your letter notes how West Virginia Code § 7-1-3(a), the provision generally empowering county commissions, says that “no provision in th[at] section may be construed to limit the authority of a county to restrict the commercial use of real estate in designated areas through planning or zoning ordinance.” You then note how the proposed facility in Greenbrier County would seem to fall within a definition of “commercial slaughterer” found in a part of the agriculture laws. W. VA. CODE § 19-2B-2(mm) (emphasis added). You thus ask whether the “commercial” savings provision of Section 7-1-3(a) would allow Greenbrier County to enforce its ordinance.

For at least two reasons, we conclude Section 7-1-3(a) does not change our analysis.³

³ We assume for the sake of the argument that this slaughterhouse is rightly characterized as commercial. *But see, e.g., Indep. Slave Co. Inc. v. Mo. Hwy & Transp. Comm’n*, 702 S.W.2d 931, 933 (Mo. Ct. App. 1985) (discussing a statute that referred to “industrial” and “commercial” purposes and noting that the use of both implied that the “the legislature intended to use commercial in its restricted sense”—a sense that “would not include farming”). That said, many authorities see agricultural and commercial purposes as distinct. For example, the U.S. Supreme Court said a century ago that “the right . . . to lease land for . . . commercial purposes . . . cannot be said to include the right to own or lease or to have any title to or interest in land for agricultural purposes.” *Terrace v. Thompson*, 263 U.S. 197, 223 (1923). “The distinction between agricultural uses on the one hand, and business, manufacturing or commercial uses on the other is fundamental.” *Jones v. Johnson*, 55 S.E.2d 904, 906 (Ga. Ct. App. 1949); *accord Calvert v. City of Great Falls*, 462 P.2d 182, 185 (Mont. 1969) (“There are obvious distinction between the impact of annexation upon

First, Section 7-1-3(a) only applies—by its express terms—to *that* section. But the limitations found in Section 8A-7-10(e) are not found in that section (or even in that article). So we cannot read the preservation of general commercial zoning authority as a tacit restraint on the specific and separate prohibition on anti-agricultural zoning.

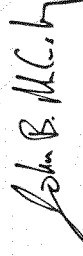
Second, Section 7-1-3(b) contains a key caveat much like the provision in Section 8A-7-10(e). That caveat, which the Legislature adopted in 2024, reads:

County commissions may not adopt or enact an ordinance, rule, license requirement, or other authorization that contravenes or is stricter than any state law, rule, or regulation relating to agricultural operations, as defined in § 19-19-2 of this code. Any ordinance, rule, regulation, license requirement, or other authorization previously adopted by a county commission that contravenes or is stricter than any state law, rule, or regulation regarding agricultural operations is revoked.

W. VA. CODE § 7-1-3(b). To the extent Section 7-1-3(a) and 7-1-3(b) are inconsistent, this “later-enacted, more specific” provision would prevail over the more general language in Section 7-1-3(a). *Stanley v. Dep’t of Tax & Revenue*, 217 W. Va. 65, 72, 614 S.E.2d 712, 719 (2005).⁴ And because the Greenbrier County ordinance is “stricter” than the “state law” found in Section 8A-7-10(e) (at least as applied to slaughterhouses), the Greenbrier County ordinance would appear to fall within this authority-stripping provision.

In short, we conclude that Greenbrier County cannot apply its zoning ordinance to foreclose the slaughterhouse operator from operating the proposed facility you describe.

Sincerely,



John B. McCuskey
West Virginia Attorney General

Holly J. Wilson
Principal Deputy Solicitor General

commercial and residential property as opposed to agricultural, industrial or recreational property.”). So courts often contrast agricultural and commercial purposes. *See, e.g., Animal Welfare Ass’n of Door Cnty. v. Cnty. of Door*, No. 90-0554-FT, 1990 WL 174733, *1 (Wisc. Ct. App. Sept. 25, 1990) (“Maintaining an animal shelter is a commercial operation as opposed to residential, industrial, or agricultural.”); *Snook v. Herrmann*, 161 N.W.2d 185, 191 (Iowa 1968) (“Of course an employer may be engaged in two distinct occupations, one agricultural and one commercial, manufacturing, or otherwise industrial.”).

⁴ What’s more, if the “commercial” language from Section 7-1-3(a) were read to embrace the agricultural activities governed by Section 7-1-3(b), then the latter provision would essentially cover only subsistence and hobby farming. We see no indication that such a narrow zone of activity was the Legislature’s concern in enacting Section 7-1-3(b).



FILED

2025 DEC -14 A 9:40

1900 Kanawha Blvd. E.
Building 1, Suite 157K
Charleston, West Virginia 25305

Kris Warner

Secretary of State
State of West Virginia

OFFICE OF WEST VIRGINIA

Telephone: (304) 558-6000
Toll Free: 1-866-SOS-VOTE
Fax: (304) 558-0900
www.wvsos.gov

RE-SCHEDULED NOTICE OF PUBLIC HEARING

To: Public Utility Companies
From: The Honorable Kris Warner, Secretary of State
Date: December 4, 2025
Re: WV Board of Public Works Public Hearing for Tentative Tax Assessments

The public hearing that was originally scheduled on December 10, 2025 at 1:00 p.m. has been re-scheduled for Friday, December 19, 2025 at 9:30 a.m. due to unforeseen scheduling conflicts.

Pursuant to West Virginia Code §11-6-11, the WV Board of Public Works will hold a public hearing on Friday, December 19, 2025 at 9:30 a.m. in the Governor's Cabinet and Conference Room, Building 1 Suite 10 of the State Capitol Complex in Charleston, WV. The main purpose of the hearing is to provide an opportunity for public utility companies to comment concerning the Notices of Tentative Assessed Values for tax year 2026 that were distributed by the WV State Tax Department on September 15, 2025. Those wishing to address the Board are asked to register prior to the hearing.

There will be a teleconference line available. To access the hearing teleconference line:

Dial-In Number: (304) 306-8300

Conference ID: 736 219 713#

If you have any documents for distribution to the Board members or to register as a speaker for the hearing, please contact Maureen Lewis in the Secretary of State's office at (304) 558-6000. You may also email her at mlewis@wvsos.gov. Thank you.

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WV SECRETARY OF STATE
DECEMBER 01, 2025 09:38 AM

**WEST VIRGINIA HEALTH CARE AUTHORITY
CERTIFICATE OF NEED**

100 Dee Drive
Charleston, West Virginia 25311-1600

12/01/2025

LEGAL NOTICE

The West Virginia Health Care Authority announces no Certificate of Need activities for the week ending **11/26/2025**.

Further information may be obtained on any of the above-referenced projects by contacting The West Virginia Healthcare Authority Staff at 305.558.7000.

NICHOLAS COUNTY HEALTH DEPARTMENT
FEES FOR PERMITS

General.

- 1.1. Scope -- This rule establishes the fees for permits issued by the Nicholas County Board of Health.
- 1.2. Authority. -- W. Va. Code §16-2-11(a)(9), §16-2-11(b)(3).
- 1.3. Filing Date. -- December 2, 2025.
- 1.4. Effective Date. -- January 2, 2026.

Application and Enforcement.

- 2.1. Application - This rule applies to the Nicholas County Board of Health which charges a fee for the issuance of permits that are covered by this rule.
- 2.2. Enforcement - The enforcement of this rule is vested with the Nicholas County Health Officer or his or her designee.

Definitions.

- 3.1. Bed and Breakfast - An establishment providing lodging facilities in the form of sleeping accommodations and at a minimum a breakfast for a fee.
- 3.2. Body Piercing Studio - means any room or space where body piercing is practiced or where the business of body piercing or any part thereof is conducted.
- 3.3. Campground - A tract of land maintained and offered to the public for payment for the location or placement of two or more camping units as defined in the bureau's "General Sanitation" rule, 64CSR18.
- 3.4. Care Facility -- Facilities included, but not limited to, public or private halfway houses, adult day care facilities, residential care facilities (such as juvenile group homes and work release centers), and non-disaster emergency shelters (such as homeless shelters and family violence protection centers). The term does not include health care facilities licensed by the Office of Health Facility Licensure and Certification in the Office of the Inspector General.

- 3.5. Child Care Center - A facility where care is provided for seven or more children in a 24-hour period. The term does not include facilities excluded in the bureau's "Child Care Centers" rule, 64CSR21.

- 3.6. Developed Site - A location for placement and hookup of a manufactured home.

- 3.7. Fixed Expiration Date - An annual date at which time all permits of the same type expire. The fixed expiration date for each of the permits covered by this rule is derived from the state code or the rule which authorizes the issuance of the particular permit.

OTHER

- 3.8. Food Service Establishment - Any fixed or mobile restaurant; coffee shop; cafeteria; short-order cafe; soda fountain; tavern; bar; cocktail lounge; delicatessen; nightclub; roadside stand; industrial feeding establishment; private, public, or non-profit organization or institution routinely serving food; catering kitchen; commissary or similar place in which food or drink is prepared for sale or service on the premises or elsewhere; and any other eating or drinking establishment or operation where food is served or provided for the public with or without charge.

- 3.9. Hotel/Motel - Any temporary or permanent buildings or structures which are maintained, offered, or used as sleeping quarters for pay.

- 3.10. Individual Sewage Disposal System - A system for the collection, treatment and disposal of sewage which serves a single dwelling or establishment.

- 3.11. Industrial Campground -- A campground for the location or placement of two or more camping units as defined in 64CSR18, and to be occupied by workers employed for an industrial purpose and intended for long term stays of over 60 days.

- 3.12. Innovative Alternative Type Sewage System - A method of sewage disposal for a single-family dwelling or establishment for which design standards have been prepared and listed in the West Virginia Bureau for Public Health rule, "Sewage Treatment and Collection System Design Standards," 64CSR47, as an innovative or alternative system.

- 3.13. Labor Camp - A labor camp includes any lumber, mining, agricultural, construction, or other industrial camp where 10 or more persons are employed and housed in temporary quarters, such as cars, motor homes, camper vehicles, wagons, tents, cabins, buildings or other similar enclosures.

- 3.14. Mass Gathering - Any group of 250 or more persons assembled together for a meeting, festival, social gathering, concert or other similar purpose. The term shall not include assembly in any permanent buildings or permanent structures designed, equipped and intended for use by large numbers of people. The term shall not include assembly in any outdoor venue ordinarily used and equipped for such events. For the purposes of this rule, "equipped" means supplied with adequate sanitary facilities for the intended use.

- 3.15. Mobile Food Establishment (Includes Reciprocity Permit) - A food establishment that is mobile by means of mechanical, electrical, manual, or otherwise propelled vehicle operating on land or water that complies with 64CSR17 Food Establishment Rule - FDA Food Code Mobile Food Establishment Matrix recommendations based on the menu of food items provided.

- 3.16. Manufactured Home Community - Any site, area, tract, or parcel of land upon which four or more manufactured homes, used or occupied for dwelling purposes, are parked, either free of charge or for a monetary consideration.

- 3.17. Organized Camp - Any area, place, parcel, or tract of land on which facilities are established or maintained to provide an outdoor group living experience for children or adults, or where one or more permanent or semi-permanent structures are established or maintained as living or sleeping quarters for children or adults, and operated for educational, social, recreational, religious instruction or activity, physical education or health, or vacation purposes either gratuitously or for compensation; provided, that this definition shall not be construed to include a hunting, fishing, or other camp privately owned and

used exclusively for the personal pleasure of the owner.

3.18. Potentially Hazardous Food or Drink (time/temperature control for safety food) - Any food that consists in whole or in part of milk or milk products; eggs; meat; poultry; fish; shellfish; edible crustacea; or other ingredients, in a form capable of supporting rapid and progressive growth of infectious or toxigenic micro-organisms.

3.19. Recreational Water Facility - A body of water, under the control of a person, which has been modified, improved, constructed or installed for the purpose of public swimming or bathing. It includes, but is not limited to, bathing beaches; swimming, wading, and diving pools; water slides; spray pools; lazy rivers, and wave pools; spas, hot tubs, therapeutic pools, hydrotherapy pools and whirlpools. A recreational water facility does not include a private residential swimming pool defined in subsection 2.10 of the bureau's "Recreational Water Facilities" rule, 64CSR16.

3.20. Retail Food Store - Any place, structure, premise, vehicle, or any part thereof in which food is sold retail, offered for retail sale, or served not to be consumed on the premises. For the purpose of this rule, the term "retail food store" does not include establishments which handle only pre-packed non-potentially-hazardous foods; roadside markets that offer only fresh fruits or fresh vegetables; or the delicatessen operation of a retail food store.

3.21. Sewage Tank Cleaner - Any person engaged in the collection, removal, transportation or disposal of sewage.

3.22. School - a public or private organization that provides instruction for the teaching of children. The term includes early childhood primary education centers, middle school/junior high education centers, adolescent/high school education centers, and vocational education centers. The term does not include child care centers as defined in the bureau's "Child Care Centers" rule, 64CSR21.

3.23. Subdivision - A tract of land which has been divided into two or more lots, tracts, parcels, plats, sites, areas, units, interests, or other divisions for the purpose of dwelling or establishment development and including the division of land by deed, metes and bounds description, lease, map, plat, or other instrument or by act of construction.

3.24. Tattoo studio - means any room or space where tattooing is practiced or where the business of tattooing or any part thereof is conducted

3.25. Temporary Food Service Establishment - A food service establishment that operates at a fixed location for a period of time of not more than 14 consecutive days in conjunction with a single event or celebration and required by W. Va. Code §16-6-3, to have a permit.

3.26. Vending Machine - A machine designed for the dispensing of potentially hazardous food or drink to the public by a self-service method.

3.27. Water Well - Any excavation or penetration in the ground, whether drilled, bored, cored, driven, or jetted for a water supply, for the exploration for water, or for removal of water to dewater construction sites.

3.28. Water Well (Heat Exchange) - Any well constructed to use the heat exchange properties of

OTHER

either groundwater or of geologic material penetrated by the well.

Option to Charge for Permits; Procedure and Implementation of Permit Fee Schedule.

4.1.1. The Nicholas County Board of Health shall charge a fee for the issuance of permits covered by this rule.

4.2. The Nicholas County Board of Health shall follow the following procedures prior to implementation of a Permit Fee Schedule:

4.2.1 Present proposed fee schedule to the board of health for initial review and approval.

4.2.2 After the local board of health's approval of a proposed schedule of fees, the board shall place notice in the State Register and on the organization's web page setting forth a notice of proposed action, including the text of the new local health department rule or the amendment and the date, time, and place for receipt of public comment (§16-2-11(b)(3)(C)). provide the notice to the board's appointing authority with a request for publication on the authority's website and in its public offices, place a one-time Class II Legal Advertisement in the local newspaper and allow for a 30-day comment period.

4.2.3 Upon completion of the 30-day comment period, the board of health shall meet and review any public comments received prior to final approval of the fee schedule.

4.2.4 Once all public comments have been considered, the board shall vote on final approval of the proposed permit fee schedule and implementation date.

4.2.5 The Board of Health shall notify the appointing authority and request approval of the proposed fee schedule and provide the following information:

- (a) A copy of the proposed fee schedule;
- (b) A copy of the proposed notice of the proposed fees and a description of the public notice process;
- (c) A copy of comments received on the proposed fees; and
- (d) A response to the comments.

4.2.6 With approval from the appointing authority, the board of health shall implement the Fees for Permit Schedule.

4.2.7 A copy of the final approved Fees for Permit Schedule shall be filed with the county clerk.

Permits and Fees.

5.1 The list of permits and corresponding fees are listed in Table 1 attached below.

Table 1



WEST VIRGINIA
TAX DIVISION

Eric Nelson
Secretary of Revenue

Matthew Irby
Tax Commissioner

ADMINISTRATIVE NOTICE 2025-09

ECONOMIC OPPORTUNITY TAX CREDIT

High Technology Manufacturer Median Compensation
Notice of Inflation Adjustment for Tax Years Beginning in 2026

A "high technology manufacturing business" may claim the Economic Opportunity Tax Credit allowed for specified high technology manufacturers when the business' qualified investment in a new or expanded high technology business in West Virginia results in the creation of at least twenty new jobs within twelve months after placing qualified investment into service, and the median compensation of the new jobs attributable to the qualified investment is greater than the inflation-adjusted value specified herein.

For purposes of the Economic Opportunity Tax Credit allowed for specified high technology manufacturers, a "high technology manufacturing business" is defined in W. Va. Code § 11-13Q-10a(a) and is limited to only those businesses engaging in a manufacturing activity properly classified as having one or more of the following six-digit North American Industry Classification System code numbers.

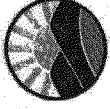
North American Industry Classification System Code	Manufacturing Activity
334111	Computer & Peripheral Equipment
334112	Electronic Computers
334113	Computer Storage Devices
334114	Electronic Components
334115	Electron Tubes
334116	Electronic Capacitors
334117	Semiconductors
334118	Semiconductor & Related Devices
334119	Semiconductor Machinery

The median compensation of the new jobs for purposes of the Economic Opportunity Tax Credit allowed for specified high technology manufacturers is subject to annual adjustment for inflation. This adjustment is determined by the State Tax Commissioner using the methodology described in subsection 11-13Q-10a(c)(3). The 2026 inflation adjustment factor is based on the percentage by which the Consumer Price Index (CPI) for calendar year 2025 exceeds the CPI for calendar year 2007. For this purpose, the CPI for any calendar year is the average of the Federal Consumer Price Index for the twelve-month period ending on August 31st of such calendar year (W. Va. Code § 11-13Q-10a(c)(3)(C)). The CPI for 2025 is 319.205 and the CPI for 2007 is 204.873. Based on these figures, the inflation adjustment factor, for purposes of W. Va. Code § 11-13Q-10a(c)(3), for tax years beginning in calendar year 2026, is 1.5580666024.

Tax Commissioner's Office, 1001 Lee Street East, P.O. Box 11771, Charleston, WV 25339-1771
Telephone 304-558-0751
Fax 304-558-8999

OTHER

2026 Nicholas County Health Department - Proposed Fee Schedule			
Category	Amount	Category	Amount
GENERAL SANITATION - 2026-09-01-09-30			
Standard Single Family (up to 400 sq. ft. including)	105	Small (up to 100 sq. ft.)	105
Small (up to 100 sq. ft. including)	205	Medium (101 to 200 sq. ft.)	205
Commercial or Alternative (up to 400 sq. ft. including)	470	Large (201 to 400 sq. ft.)	470
Permitting (Permit Fee) (1st Fee only)	80	Large (401 to 600 sq. ft.)	110
Permitting (Permit Fee) (2nd Fee only)	205	Large (601 to 800 sq. ft.)	135
Permitting (Permit Fee) (3rd Fee only)	330	Large (801 to 1000 sq. ft.)	160
Permitting (Permit Fee) (4th Fee only)	455	Large (1001 to 1200 sq. ft.)	185
Permitting (Permit Fee) (5th Fee only)	580	Large (1201 to 1400 sq. ft.)	210
Permitting (Permit Fee) (6th Fee only)	705	Large (1401 to 1600 sq. ft.)	235
Permitting (Permit Fee) (7th Fee only)	830	Large (1601 to 1800 sq. ft.)	260
Permitting (Permit Fee) (8th Fee only)	955	Large (1801 to 2000 sq. ft.)	285
Permitting (Permit Fee) (9th Fee only)	1080	Large (2001 to 2200 sq. ft.)	310
Permitting (Permit Fee) (10th Fee only)	1205	Large (2201 to 2400 sq. ft.)	335
Permitting (Permit Fee) (11th Fee only)	1330	Large (2401 to 2600 sq. ft.)	360
Permitting (Permit Fee) (12th Fee only)	1455	Large (2601 to 2800 sq. ft.)	385
Permitting (Permit Fee) (13th Fee only)	1580	Large (2801 to 3000 sq. ft.)	410
Permitting (Permit Fee) (14th Fee only)	1705	Large (3001 to 3200 sq. ft.)	435
Permitting (Permit Fee) (15th Fee only)	1830	Large (3201 to 3400 sq. ft.)	460
Permitting (Permit Fee) (16th Fee only)	1955	Large (3401 to 3600 sq. ft.)	485
Permitting (Permit Fee) (17th Fee only)	2080	Large (3601 to 3800 sq. ft.)	510
Permitting (Permit Fee) (18th Fee only)	2205	Large (3801 to 4000 sq. ft.)	535
Permitting (Permit Fee) (19th Fee only)	2330	Large (4001 to 4200 sq. ft.)	560
Permitting (Permit Fee) (20th Fee only)	2455	Large (4201 to 4400 sq. ft.)	585
Permitting (Permit Fee) (21st Fee only)	2580	Large (4401 to 4600 sq. ft.)	610
Permitting (Permit Fee) (22nd Fee only)	2705	Large (4601 to 4800 sq. ft.)	635
Permitting (Permit Fee) (23rd Fee only)	2830	Large (4801 to 5000 sq. ft.)	660
Permitting (Permit Fee) (24th Fee only)	2955	Large (5001 to 5200 sq. ft.)	685
Permitting (Permit Fee) (25th Fee only)	3080	Large (5201 to 5400 sq. ft.)	710
Permitting (Permit Fee) (26th Fee only)	3205	Large (5401 to 5600 sq. ft.)	735
Permitting (Permit Fee) (27th Fee only)	3330	Large (5601 to 5800 sq. ft.)	760
Permitting (Permit Fee) (28th Fee only)	3455	Large (5801 to 6000 sq. ft.)	785
Permitting (Permit Fee) (29th Fee only)	3580	Large (6001 to 6200 sq. ft.)	810
Permitting (Permit Fee) (30th Fee only)	3705	Large (6201 to 6400 sq. ft.)	835
Permitting (Permit Fee) (31st Fee only)	3830	Large (6401 to 6600 sq. ft.)	860
Permitting (Permit Fee) (32nd Fee only)	3955	Large (6601 to 6800 sq. ft.)	885
Permitting (Permit Fee) (33rd Fee only)	4080	Large (6801 to 7000 sq. ft.)	910
Permitting (Permit Fee) (34th Fee only)	4205	Large (7001 to 7200 sq. ft.)	935
Permitting (Permit Fee) (35th Fee only)	4330	Large (7201 to 7400 sq. ft.)	960
Permitting (Permit Fee) (36th Fee only)	4455	Large (7401 to 7600 sq. ft.)	985
Permitting (Permit Fee) (37th Fee only)	4580	Large (7601 to 7800 sq. ft.)	1010
Permitting (Permit Fee) (38th Fee only)	4705	Large (7801 to 8000 sq. ft.)	1035
Permitting (Permit Fee) (39th Fee only)	4830	Large (8001 to 8200 sq. ft.)	1060
Permitting (Permit Fee) (40th Fee only)	4955	Large (8201 to 8400 sq. ft.)	1085
Permitting (Permit Fee) (41st Fee only)	5080	Large (8401 to 8600 sq. ft.)	1110
Permitting (Permit Fee) (42nd Fee only)	5205	Large (8601 to 8800 sq. ft.)	1135
Permitting (Permit Fee) (43rd Fee only)	5330	Large (8801 to 9000 sq. ft.)	1160
Permitting (Permit Fee) (44th Fee only)	5455	Large (9001 to 9200 sq. ft.)	1185
Permitting (Permit Fee) (45th Fee only)	5580	Large (9201 to 9400 sq. ft.)	1210
Permitting (Permit Fee) (46th Fee only)	5705	Large (9401 to 9600 sq. ft.)	1235
Permitting (Permit Fee) (47th Fee only)	5830	Large (9601 to 9800 sq. ft.)	1260
Permitting (Permit Fee) (48th Fee only)	5955	Large (9801 to 10000 sq. ft.)	1285
Permitting (Permit Fee) (49th Fee only)	6080	Large (10001 to 10200 sq. ft.)	1310
Permitting (Permit Fee) (50th Fee only)	6205	Large (10201 to 10400 sq. ft.)	1335
Permitting (Permit Fee) (51st Fee only)	6330	Large (10401 to 10600 sq. ft.)	1360
Permitting (Permit Fee) (52nd Fee only)	6455	Large (10601 to 10800 sq. ft.)	1385
Permitting (Permit Fee) (53rd Fee only)	6580	Large (10801 to 11000 sq. ft.)	1410
Permitting (Permit Fee) (54th Fee only)	6705	Large (11001 to 11200 sq. ft.)	1435
Permitting (Permit Fee) (55th Fee only)	6830	Large (11201 to 11400 sq. ft.)	1460
Permitting (Permit Fee) (56th Fee only)	6955	Large (11401 to 11600 sq. ft.)	1485
Permitting (Permit Fee) (57th Fee only)	7080	Large (11601 to 11800 sq. ft.)	1510
Permitting (Permit Fee) (58th Fee only)	7205	Large (11801 to 12000 sq. ft.)	1535
Permitting (Permit Fee) (59th Fee only)	7330	Large (12001 to 12200 sq. ft.)	1560
Permitting (Permit Fee) (60th Fee only)	7455	Large (12201 to 12400 sq. ft.)	1585
Permitting (Permit Fee) (61st Fee only)	7580	Large (12401 to 12600 sq. ft.)	1610
Permitting (Permit Fee) (62nd Fee only)	7705	Large (12601 to 12800 sq. ft.)	1635
Permitting (Permit Fee) (63rd Fee only)	7830	Large (12801 to 13000 sq. ft.)	1660
Permitting (Permit Fee) (64th Fee only)	7955	Large (13001 to 13200 sq. ft.)	1685
Permitting (Permit Fee) (65th Fee only)	8080	Large (13201 to 13400 sq. ft.)	1710
Permitting (Permit Fee) (66th Fee only)	8205	Large (13401 to 13600 sq. ft.)	1735
Permitting (Permit Fee) (67th Fee only)	8330	Large (13601 to 13800 sq. ft.)	1760
Permitting (Permit Fee) (68th Fee only)	8455	Large (13801 to 14000 sq. ft.)	1785
Permitting (Permit Fee) (69th Fee only)	8580	Large (14001 to 14200 sq. ft.)	1810
Permitting (Permit Fee) (70th Fee only)	8705	Large (14201 to 14400 sq. ft.)	1835
Permitting (Permit Fee) (71st Fee only)	8830	Large (14401 to 14600 sq. ft.)	1860
Permitting (Permit Fee) (72nd Fee only)	8955	Large (14601 to 14800 sq. ft.)	1885
Permitting (Permit Fee) (73rd Fee only)	9080	Large (14801 to 15000 sq. ft.)	1910
Permitting (Permit Fee) (74th Fee only)	9205	Large (15001 to 15200 sq. ft.)	1935
Permitting (Permit Fee) (75th Fee only)	9330	Large (15201 to 15400 sq. ft.)	1960
Permitting (Permit Fee) (76th Fee only)	9455	Large (15401 to 15600 sq. ft.)	1985
Permitting (Permit Fee) (77th Fee only)	9580	Large (15601 to 15800 sq. ft.)	2010
Permitting (Permit Fee) (78th Fee only)	9705	Large (15801 to 16000 sq. ft.)	2035
Permitting (Permit Fee) (79th Fee only)	9830	Large (16001 to 16200 sq. ft.)	2060
Permitting (Permit Fee) (80th Fee only)	9955	Large (16201 to 16400 sq. ft.)	2085
Permitting (Permit Fee) (81st Fee only)	10080	Large (16401 to 16600 sq. ft.)	2110
Permitting (Permit Fee) (82nd Fee only)	10205	Large (16601 to 16800 sq. ft.)	2135
Permitting (Permit Fee) (83rd Fee only)	10330	Large (16801 to 17000 sq. ft.)	2160
Permitting (Permit Fee) (84th Fee only)	10455	Large (17001 to 17200 sq. ft.)	2185
Permitting (Permit Fee) (85th Fee only)	10580	Large (17201 to 17400 sq. ft.)	2210
Permitting (Permit Fee) (86th Fee only)	10705	Large (17401 to 17600 sq. ft.)	2235
Permitting (Permit Fee) (87th Fee only)	10830	Large (17601 to 17800 sq. ft.)	2260
Permitting (Permit Fee) (88th Fee only)	10955	Large (17801 to 18000 sq. ft.)	2285
Permitting (Permit Fee) (89th Fee only)	11080	Large (18001 to 18200 sq. ft.)	2310
Permitting (Permit Fee) (90th Fee only)	11205	Large (18201 to 18400 sq. ft.)	2335
Permitting (Permit Fee) (91st Fee only)	11330	Large (18401 to 18600 sq. ft.)	2360
Permitting (Permit Fee) (92nd Fee only)	11455	Large (18601 to 18800 sq. ft.)	2385
Permitting (Permit Fee) (93rd Fee only)	11580	Large (18801 to 19000 sq. ft.)	2410
Permitting (Permit Fee) (94th Fee only)	11705	Large (19001 to 19200 sq. ft.)	2435
Permitting (Permit Fee) (95th Fee only)	11830	Large (19201 to 19400 sq. ft.)	2460
Permitting (Permit Fee) (96th Fee only)	11955	Large (19401 to 19600 sq. ft.)	2485
Permitting (Permit Fee) (97th Fee only)	12080	Large (19601 to 19800 sq. ft.)	2510
Permitting (Permit Fee) (98th Fee only)	12205	Large (19801 to 20000 sq. ft.)	2535
Permitting (Permit Fee) (99th Fee only)	12330	Large (20001 to 20200 sq. ft.)	2560
Permitting (Permit Fee) (100th Fee only)	12455	Large (20201 to 20400 sq. ft.)	2585
Permitting (Permit Fee) (101st Fee only)	12580	Large (20401 to 20600 sq. ft.)	2610
Permitting (Permit Fee) (102nd Fee only)	12705	Large (20601 to 20800 sq. ft.)	2635
Permitting (Permit Fee) (103rd Fee only)	12830	Large (20801 to 21000 sq. ft.)	2660
Permitting (Permit Fee) (104th Fee only)	12955	Large (21001 to 21200 sq. ft.)	2685
Permitting (Permit Fee) (105th Fee only)	13080	Large (21201 to 21400 sq. ft.)	2710
Permitting (Permit Fee) (106th Fee only)	13205	Large (21401 to 21600 sq. ft.)	2735
Permitting (Permit Fee) (107th Fee only)	13330	Large (21601 to 21800 sq. ft.)	2760
Permitting (Permit Fee) (108th Fee only)	13455	Large (21801 to 22000 sq. ft.)	2785
Permitting (Permit Fee) (109th Fee only)	13580	Large (22001 to 22200 sq. ft.)	2810
Permitting (Permit Fee) (110th Fee only)	13705	Large (22201 to 22400 sq. ft.)	2835
Permitting (Permit Fee) (111th Fee only)	13830	Large (22401 to 22600 sq. ft.)	2860
Permitting (Permit Fee) (112th Fee only)	13955	Large (22601 to 22800 sq. ft.)	2885
Permitting (Permit Fee) (113th Fee only)	14080	Large (22801 to 23000 sq. ft.)	2910
Permitting (Permit Fee) (114th Fee only)	14205	Large (23001 to 23200 sq. ft.)	2935
Permitting (Permit Fee) (115th Fee only)	14330	Large (23201 to 23400 sq. ft.)	2960
Permitting (Permit Fee) (116th Fee only)	14455	Large (23401 to 23600 sq. ft.)	2985
Permitting (Permit Fee) (117th Fee only)	14580	Large (23601 to 23800 sq. ft.)	3010
Permitting (Permit Fee) (118th Fee only)	14705	Large (23801 to 24000 sq. ft.)	3035
Permitting (Permit Fee) (119th Fee only)	14830	Large (24001 to 24200 sq. ft.)	3060
Permitting (Permit Fee) (120th Fee only)	14955	Large (24201 to 24400 sq. ft.)	3085
Permitting (Permit Fee) (121st Fee only)	15080	Large (24401 to 24600 sq. ft.)	3110
Permitting (Permit Fee) (122nd Fee only)	15205	Large (24601 to 24800 sq. ft.)	3135
Permitting (Permit Fee) (123rd Fee only)	15330	Large (24801 to 25000 sq. ft.)	3160
Permitting (Permit Fee) (124th Fee only)	15455	Large (25001 to 25200 sq. ft.)	3185
Permitting (Permit Fee) (125th Fee only)	15580	Large (25201 to 25400 sq. ft.)	3210
Permitting (Permit Fee) (126th Fee only)	15705	Large (25401 to 25600 sq. ft.)	3235
Permitting (Permit Fee) (127th Fee only)	15830	Large (25601 to 25800 sq. ft.)	3260
Permitting (Permit Fee) (128th Fee only)	15955	Large (25801 to 26000 sq. ft.)	3285
Permitting (Permit Fee) (129th Fee only)	16080	Large (26001 to 26200 sq. ft.)	3310
Permitting (Permit Fee) (130th Fee only)	16205	Large (26201 to 26400 sq. ft.)	3335
Permitting (Permit Fee) (131st Fee only)	16330	Large (26401 to 26600 sq. ft.)	3360
Permitting (Permit Fee) (132nd Fee only)	16455	Large (26601 to 26800 sq. ft.)	3385
Permitting (Permit Fee) (133rd Fee only)	16580	Large (26801 to 27000 sq. ft.)	3410
Permitting (Permit Fee) (134th Fee only)	16705	Large (27001 to 27200 sq. ft.)	3435
Permitting (Permit Fee) (135th Fee only)	16830	Large (27201 to 27400 sq. ft.)	3460
Permitting (Permit Fee) (136th Fee only)	16955	Large (27401 to 27600 sq. ft.)	3485
Permitting (Permit Fee) (137th Fee only)	17080	Large (27601 to 27800 sq. ft.)	3510
Permitting (Permit Fee) (138th Fee only)	17205	Large (27801 to 28000 sq. ft.)	3535
Permitting (Permit Fee) (139th Fee only)	17330	Large (28001 to 28200 sq. ft.)	3560
Permitting (Permit Fee) (140th Fee only)	17455	Large (28201 to 28400 sq. ft.)	3585
Permitting (Permit Fee) (141st Fee only)	17580	Large (28401 to 28600 sq. ft.)	3610
Permitting (Permit Fee) (142nd Fee only)	17705	Large (28601 to 28800 sq. ft.)	3635
Permitting (Permit Fee) (143rd Fee only)	17830	Large (28801 to 29000 sq. ft.)	3660
Permitting (Permit Fee) (144th Fee only)	17955	Large (29001 to 29200 sq. ft.)	3685
Permitting (Permit Fee) (145th Fee only)	18080	Large (29201 to 29400 sq. ft.)	3710
Permitting (Permit Fee) (146th Fee only)	18205	Large (29401 to 29600 sq. ft.)	3735
Permitting (Permit Fee) (147th Fee only)	18330	Large (29601 to 29800 sq. ft.)	3760
Permitting (Permit Fee) (148th Fee only)	18455	Large (29801 to 30000 sq. ft.)	3785
Permitting (Permit Fee) (149th Fee only)	18580	Large (30001 to 30200 sq. ft.)	3810
Permitting (Permit Fee) (150th Fee only)	18705	Large (30201 to 30400 sq. ft.)	3835
Permitting (Permit Fee) (151st Fee only)	18830	Large (30401 to 30600 sq. ft.)	3860
Permitting (Permit Fee) (152nd Fee only)	18955	Large (30601 to 30800 sq. ft.)	3885
Permitting (Permit Fee) (153rd Fee only)	19080	Large (30801 to 31000 sq. ft.)	3910
Permitting (Permit Fee) (154th Fee only)	19205	Large (31001 to 31200 sq. ft.)	3935
Permitting (Permit Fee) (155th Fee only)	19330	Large (31201 to 31400 sq. ft.)	3960
Permitting (Permit Fee) (156th Fee only)	19455	Large (31401 to 31600 sq. ft.)	3985
Permitting (Permit Fee) (157th Fee only)	19580	Large (31601 to 31800 sq. ft.)	4010
Permitting (Permit Fee) (158th Fee only)	19705	Large (31801 to 32000 sq. ft.)	4035
Permitting (Permit Fee) (159th Fee only)	19830	Large (32001 to 32200 sq. ft.)	4060
Permitting (Permit Fee) (160th Fee only)	19955	Large (32201 to 32400 sq. ft.)	4085
Permitting (Permit Fee) (161st Fee only)	20080	Large (32401 to 32600 sq. ft.)	4110
Permitting (Permit Fee) (162nd Fee only)	20205	Large (32601 to 32800 sq. ft.)	4135
Permitting (Permit Fee) (163rd Fee only)	20330	Large (32801 to 33000 sq. ft.)	4160
Permitting (Permit Fee) (164th Fee only)	20455	Large (33001 to 33200 sq. ft.)	4185
Permitting (Permit Fee) (165th Fee only)	20580	Large (33201 to 33400 sq. ft.)	4210
Permitting (Permit Fee) (166th Fee only)	20705	Large (33401 to 33600 sq. ft.)	4235
Permitting (Permit Fee) (167th Fee only)	20830	Large (33601 to 33800 sq. ft.)	4260
Permitting (Permit Fee) (168th Fee only)	20955	Large (33801 to 34000 sq. ft.)	4285



WEST VIRGINIA
TAX DIVISION

Eric Nelson
Secretary of Revenue

Matthew Irby
Tax Commissioner

ADMINISTRATIVE NOTICE 2025-10

TOURISM DEVELOPMENT TAX CREDIT

Notice of Determination of Median Wage for Qualified
Professional Services Destination Facilities for the Purposes
of the Tourism Development Tax Credit for the Period of
January 1, 2026 to December 31, 2026

Pursuant to the statutory requirement of Section 5B-2E-7b(1) of the West Virginia Code, the minimum median wage was set at \$37,000 for twelve-month period of January 1, 2014 to December 31, 2014. The minimum median wage is subject to annual adjustment for inflation. The 2026 inflation adjustment factor is based on the percentage by which the Consumer Price Index (CPI) for calendar year 2025 exceeds the CPI for calendar year 2013. For this purpose, the CPI for any calendar year is the average of the Federal Consumer Price Index for the twelve-month period ending on August 31st of such calendar year. The CPI for 2025 is 319.205 and the CPI for 2013 is 232.018. Based on these figures, the inflation adjustment factor is 1.375775891. The resulting wage was rounded to the next lowest \$50.

Accordingly, for tax years beginning during calendar year 2026, the required minimum median wage for qualified professional services destination facilities for the Tourism Development Tax Credit is fifty thousand nine hundred dollars (\$50,900).

A summary of the applicable median wage criteria, by calendar year, for tax years beginning in such years, follows:

MEDIAN WAGE

Year	Median Wage
2014	\$37,000
2015	\$37,550
2016	\$37,750
2017	\$38,050
2018	\$38,800
2019	\$39,750
2020	\$40,500
2021	\$41,050
2022	\$42,300
2023	\$45,550
2024	\$47,000
2025	\$49,550
2026	\$50,900

Tax Commissioner's Office, 1001 Lee Street East, P.O. Box 11771, Charleston, WV 25339-1771
Telephone 304-558-0751
Fax 304-558-8999

Accordingly, for tax years beginning during calendar year 2026:

The required median compensation for new jobs attributable to the qualified investment for purposes of the Economic Opportunity Tax Credit allowed for specified high technology manufacturers is seventy thousand one hundred dollars (\$70,100). The inflation increase is rounded to the lowest multiple of fifty dollars under W. Va. Code § 11-13Q-10a(c)(3)(D).

A summary of the applicable inflation-adjusted specified high technology manufacturer median compensation criteria, by calendar year, for tax years beginning in such years, follows:

CRITERIA

Constraints Year	Median Compensation
2008	\$45,000
2009	\$46,900
2010	\$47,000
2011	\$47,650
2012	\$48,850
2013	\$50,100
2014	\$50,950
2015	\$51,750
2016	\$52,000
2017	\$52,400
2018	\$53,450
2019	\$54,750
2020	\$55,800
2021	\$56,600
2022	\$58,300
2023	\$62,800
2024	\$64,750
2025	\$68,250
2026	\$70,100

Notice of this determination will be filed in the West Virginia Register.
Issued: December 1, 2025

Matthew Irby
Tax Commissioner



**WEST VIRGINIA
TAX DIVISION**

Eric Nelson
Secretary of Revenue

Matthew Irby
Tax Commissioner

ADMINISTRATIVE NOTICE 2025-11

ECONOMIC OPPORTUNITY TAX CREDIT

**Credit Available for Taxpayers Who Do Not Satisfy the New
Jobs Percentage Requirement
Notice of Inflation Adjustment for Tax Years
Beginning in 2026**

W. Va. Code §11-13Q-22 allows any taxpayer engaged in one or more of the industries or business activities specified in section nineteen [§11-13Q-19] of this article which does not satisfy the new jobs percentage requirement prescribed in subsection (c), section nine of this article [§11-13Q-9] but which otherwise fulfills the requirements prescribed in this article, is permitted to claim a credit against the taxes specified in section seven of this article [§11-13Q-7] in the order so specified that are attributable to and the consequence of the taxpayer's business operations in this state which result in the creation of net new jobs. Credit allowed under this section shall be allowed beginning in the tax year when the new employee is first hired. Provided, That each new job:

1. Pays at least \$32,000 annually. Beginning January 1, 2010, and on January 1 of each year thereafter, the commissioner shall prescribe an amount that shall apply in lieu of the \$32,000 amount during that calendar year. This amount is prescribed by increasing the \$32,000 figure by the cost-of-living adjustment for that calendar year,
2. Provides health insurance and may offer benefits including childcare, retirement or other benefits, and
3. Is a full-time, permanent position, as those terms are defined in section three of this article [§11-13Q-3].

The minimum annual pay of the new job is subject to annual adjustment for inflation. This adjustment is determined by the State Tax Commissioner using the methodology described in subsection 11-13Q-22(b)(1) through (4). The 2026 inflation adjustment factor is based on the percentage by which the Consumer Price Index (CPI) for calendar year 2026 exceeds the CPI for calendar year 2009. For this purpose, the CPI for any calendar year is the average of the Federal Consumer Price Index for the twelve-month period ending on August 31st of such calendar year (W. Va. Code § 11-13Q-22(b)(2)). The CPI for 2025 is 319.205 and the CPI for 2009 is 214.002. Based on these figures, the inflation adjustment factor, for purposes of W. Va. Code § 11-13Q-22, for tax years beginning in calendar year 2026, is 1.4915958860.

Accordingly, for tax years beginning during calendar year 2026, the required minimum compensation of new jobs for purposes of the Economic Opportunity Tax Credit allowed for

OTHER

Notice of this determination will be filed in the West Virginia Register.

Issued: December 1, 2025


Matthew Irby
Tax Commissioner

Tax Commissioner's Office, 1001 Lee Street East, S.O. Box 11771, Charleston, WV 25339-1771
Telephone: 304.558.6751
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**WEST VIRGINIA
TAX DIVISION**

Eric Nelson
Secretary of Revenue

Matthew Irby
Tax Commissioner

ADMINISTRATIVE NOTICE 2025-12

ECONOMIC OPPORTUNITY TAX CREDIT

**Notice of Statewide Average Nonfarm Payroll Wage for
Tax Years Beginning in 2026**

Application of Current Year Annual Credit Allowance – As stated in subsection 11-13Q-7(b) of the W. Va. Code, the amount of aggregate annual credit allowance for the current taxable year is allowed as a credit against eighty percent of that portion of the Taxpayer's State tax liability which is attributable to and the direct result of the Taxpayer's qualified investment, and applied against the taxes enumerated in W.Va. Code subsections 11-13Q-7(c) through (f), both inclusive, and in the order specified: Provided, That if the median salary of the new jobs is higher than the statewide average annual wage—all industries, as determined annually by the WorkForce West Virginia, the amount of aggregate annual credit allowance for the current taxable year is allowed as a credit against one hundred percent of that portion of the Taxpayer's State tax liability which is attributable to and the direct result of the Taxpayer's qualified investment, and shall be applied, as provided in W.Va. Code subsections 11-13Q-7(c) through (f), both inclusive, and in the order specified.

Accordingly, for tax years beginning during calendar year 2026:

"Statewide Average Nonfarm Payroll Wage" for purposes of determining the portion of the Taxpayer's State tax liability against which the Economic Opportunity Tax Credit may be applied, is \$58,208.

A summary of the applicable annual Statewide Average Nonfarm Payroll Wage criteria, by calendar year, for tax years beginning in such years, follows:

CRITERIA

Calendar Year	Statewide Average Nonfarm Payroll Wage*
2003	\$27,981
2004	\$28,615
2005	\$29,284
2006	\$30,383
2007	\$31,344
2008	\$32,723

Tax Commissioner's Office, 1001 Lee Street East, P.O. Box 11771, Charleston, WV 25339-1771
Telephone 304-558-0751
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Taxpayers which do not satisfy the new jobs percentage is forty-seven thousand seven hundred dollars (\$47,700)

A summary of the applicable inflation-adjusted minimum compensation criteria, by calendar year, for tax years beginning in such years, follows:

CRITERIA

Constraints Year	Minimum Compensation
2009	\$32,000
2010	\$32,000
2011	\$32,450
2012	\$33,250
2013	\$34,100
2014	\$34,650
2015	\$35,200
2016	\$35,400
2017	\$35,700
2018	\$36,400
2019	\$37,300
2020	\$37,950
2021	\$38,500
2022	\$39,650
2023	\$42,700
2024	\$44,100
2025	\$46,450
2026	\$47,700

Notice of this determination will be filed in the West Virginia Register.

Issued: December 1, 2025


Matthew Irby
Tax Commissioner



WEST VIRGINIA
TAX DIVISION

Eric Nelson
Secretary of Revenue

Matthew Irby
Tax Commissioner

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2009	\$34,000
2010	\$36,985
2011	\$36,895
2012	\$37,701
2013	\$39,091
2014	\$39,721
2015	\$40,198
2016	\$41,093
2017	\$41,655
2018	\$41,595
2019	\$43,283
2020	\$46,120
2021	\$46,618
2022	\$48,741
2023	\$50,498
2024	\$53,159
2025	\$56,045
2026	\$58,208

*The Tax Department uses the latest available average annual wage for all industries as provided by WorkForce West Virginia for this calculation.

Notice of this determination will be filed in the West Virginia Register.

Issued: December 1, 2025


Matthew Irby
Tax Commissioner

ADMINISTRATIVE NOTICE 2025-13

Notice of Determination of Average Wholesale Price of Motor Fuel for the
Period of January 1, 2026, to December 31, 2026, for the Purposes of the West
Virginia Motor Fuel Excise Tax

This Administrative Notice sets forth the determination of the average wholesale price of conventional motor fuels and "alternative" motor fuels for the 2026 calendar year. The West Virginia Motor Fuel Excise Tax is composed of a flat rate equal to \$0.205 per invoiced gallon or, for alternative fuel, per gasoline gallon equivalent, plus a variable component of 5 percent of the average wholesale price of each fuel.

Alternative fuel includes butane, compressed natural gas (CNG), liquefied natural gas (LNG), liquefied petroleum gas (LPG or propane), and other specified fuels. For information regarding the determination of the gasoline gallon equivalent for alternative fuels, please see Administrative Notice 2015-25.

Notice is hereby issued, in accordance with Section 11-14C-5 of the West Virginia Code and based upon available information for the preceding review period, that the average wholesale prices of motor fuels for purposes of the Motor Fuel Excise Tax for the period beginning January 1, 2026, and ending December 31, 2026, inclusive, are as follows:

Table 1: Average Wholesale Prices for January 1, 2026, to December 31, 2026

Motor Fuel	Average Wholesale Price
Conventional Motor Fuels*	\$3.040 per gallon
Compressed Natural Gas (CNG)	\$6.629 per 1,000 cubic feet
Liquefied Natural Gas (LNG)	\$0.540 per gallon
Liquefied Petroleum Gas (LPG or Propane)	\$0.873 per gallon
Field Gas	Exempt per W.Va. Code §11-14C-9a

* Conventional Motor Fuels include Gasoline, Diesel, Kerosene, etc. unless otherwise noted.

The calculations of average wholesale prices as shown above include data from the Oil Price Information Services (OPIS) for conventional motor fuels and liquefied petroleum gas (LPG or Propane) and the U.S. Energy Information Administration (EIA) for natural gas. All references to cubic feet (CF) are based on measurement at standard pressure and temperature of 14.73 pounds of pressure per square inch at 60° Fahrenheit.

Motor Fuel Excise Tax Rates: January 1, 2026 – December 31, 2026**Conventional Motor Fuels**

For conventional motor fuels, including gasoline, diesel, kerosene, and related products, the average wholesale price shall be \$3.040 per gallon for the referenced period, inclusive. The variable component computed thereon shall be \$0.152 per gallon (\$3.040 × 5%). The flat rate component of the Motor Fuel Excise Tax on conventional motor fuels is \$0.205 per gallon resulting in a combined tax rate of \$0.357 per gallon. This average wholesale price per gallon (\$3.040), the variable component tax computed thereon (\$0.152 per gallon), and the flat rate component (\$0.205 per gallon) shall apply to all gallons of gasoline, diesel, kerosene, and related products sold, purchased, or used in this State during the period beginning January 1, 2026 and ending December 31, 2026, inclusive, regardless of whether the actual purchase price of such motor fuel is more or less than \$3.040 per gallon.

Compressed Natural Gas (CNG)

For compressed natural gas, the average wholesale price shall be \$6.629 per 1,000 cubic feet (CF) for the referenced period, inclusive. The variable component computed thereon shall be \$0.331 per 1,000 cubic feet (\$6.629 × 5%). The flat rate component of the Motor Fuel Excise Tax on compressed natural gas is \$1.618 per 1,000 cubic feet of compressed natural gas, determined as follows:

$$\frac{\$0.205 \text{ per gal. conv. fuel}}{126.67 \text{ CF of CNG GGE}} = \$0.001618378 \text{ GGE per CF} \times 1,000 \text{ CF} = \$1.618 \text{ per 1,000 CF CNG}$$

The combined tax rate shall be \$1.949 per 1,000 cubic feet. This average wholesale price per 1,000 cubic feet (\$6.629), the variable component tax computed thereon (\$0.331 per 1,000 cubic feet), and the flat rate component (\$1.618 per 1,000 cubic feet) shall apply to all units of compressed natural gas sold, purchased, or used in this State during the period beginning January 1, 2026 and ending December 31, 2026, inclusive, regardless of whether the actual purchase price of such motor fuel is more or less than \$6.629 per 1,000 per cubic feet. The tax rates for compressed natural gas specified in terms of the gasoline gallon equivalent (GGE) (126.67 cubic feet or 5.66 pounds) are shown in Table 2.

Liquefied Natural Gas (LNG)

For liquefied natural gas, the average wholesale price shall be \$6.629 per 1,000 cubic feet for the referenced period, inclusive. The average wholesale price of liquefied natural gas in terms of GGE LNG gallons shall be \$0.540 per gallon (\$6.629 per 1,000 CF ÷ 1,000 CF × 126.67 CF per 1,554 gallons). The variable component computed thereon shall be \$0.027 per gallon of LNG (\$0.540 × 5%). The flat rate component of the Motor Fuel Excise Tax on liquefied natural gas is \$0.132 per gallon of liquefied natural gas, determined as follows:

$$\frac{\$0.205 \text{ per gallon conventional fuel}}{1,554 \text{ gallons of LNG GGE}} = \$0.132 \text{ per gallon of LNG}$$

The resulting combined tax rate shall be \$0.159 per gallon. This average wholesale price per gallon (\$0.540), the variable component tax computed thereon (\$0.027 per gallon), and the flat rate component (\$0.132 per gallon) shall apply to all gallons of liquefied natural gas sold.

purchased, or used in this State during the period beginning January 1, 2026 and ending December 31, 2026, inclusive, regardless of whether the actual purchase price of such motor fuel is more or less than \$0.540 per gallon.

Liquefied Petroleum Gas (LPG or Propane)

For liquefied petroleum gas (LPG or propane), the average wholesale price shall be \$0.873 per gallon for the referenced period, inclusive. The variable component computed thereon shall be \$0.044 per gallon equivalent (\$0.873 × 5%). The flat rate component of the Motor Fuel Excise Tax on liquefied petroleum gas is \$0.150 per gallon of liquefied petroleum gas, determined as follows:

$$\frac{\$0.205 \text{ per gallon conventional fuel}}{1,367 \text{ gallons of LPG GGE}} = \$0.150 \text{ per gallon of LPG}$$

The resulting combined tax rate shall be \$0.194 per gallon. This average wholesale price per gallon (\$0.873), the variable component tax computed thereon (\$0.044 per gallon), and the flat rate component (\$0.150 per gallon) shall apply to all gallons of liquefied petroleum gas sold, purchased, or used in this State during the period beginning January 1, 2026 and ending December 31, 2026, inclusive, regardless of whether the actual purchase price of such motor fuel is more or less than \$0.873 per gallon.

Field Gas

Effective June 9, 2016, sales of field gas were exempted from the variable and flat rate components of the Motor Fuel Excise Tax per West Virginia Code §11-14C-8a, et seq.

Definition of Common Terms

For the purposes of this notice:

“Field equipment” means generators, compressors, engines, micro turbines, turbines, or any other motor or apparatus used to power drilling rigs, well head equipment, gas processing units, compressors or compressor stations, fractionating plants, or any other equipment or apparatus used directly or indirectly in the production, gathering, transportation, or processing of natural gas or natural gas liquids or associated products.

“Field gas” means natural gas or any derivative thereof, extracted from a production well, gathering system, pipeline, main, or transmission line that is used as motor fuel to power field equipment. The term “field gas” does not include compressed natural gas, liquefied natural gas, liquefied petroleum gas, or conventional motor fuels, as listed in this notice.

“GGE” means gasoline gallon equivalent.

“Natural gas” means a mixture of hydrocarbons (e.g., methane, ethane, or propane), produced in geological formations beneath the Earth’s surface that maintains a gaseous state at standard atmospheric temperatures and pressure under ordinary conditions, composed of at least 70 percent methane by volume.



WEST VIRGINIA
TAX DIVISION

Eric Nelson
Secretary of Revenue

Matthew Irby
Tax Commissioner

OTHER

Table 2: Motor Fuel Excise Tax Rates for January 1, 2026, to December 31, 2026

Motor Fuel	Flat Rate Tax	Variable Rate Tax	Combined Rate
Conventional Motor Fuels*	\$0.205 per gallon	\$0.152 per gallon	\$0.357 per gallon
Compressed Natural Gas (CNG)	\$1.618 per 1,000 cubic feet	\$0.331 per 1,000 cubic feet	\$1.949 per 1,000 cubic feet
Compressed Natural Gas (CNG) – GGE Measure	\$0.205 per 126.67 cubic feet	\$0.042 per 126.67 cubic feet	\$0.247 per 126.67 cubic feet
Liquefied Natural Gas (LNG)	\$0.132 per gallon	\$0.027 per gallon	\$0.159 per gallon
Liquefied Petroleum Gas (LPG or Propane)	\$0.150 per gallon	\$0.044 per gallon	\$0.194 per gallon
Field Gas	Exempt per W.Va. Code §11-14C-9a		

* Conventional Motor Fuels include Gasoline, Diesel, Kerosene, etc. unless otherwise noted.

Table 3: Comparison of Motor Fuel Excise Tax Rates 2025 and 2026

Motor Fuel	2025	2026
Conventional Motor Fuels*	\$0.357 per gallon	\$0.357 per gallon
Compressed Natural Gas (CNG)	\$1.918 per 1,000 cubic feet	\$1.949 per 1,000 cubic feet
Compressed Natural Gas (CNG) – GGE Measure	\$0.243 per 126.67 cubic feet	\$0.247 per 126.67 cubic feet
Liquefied Natural Gas (LNG)	\$0.156 per gallon	\$0.159 per gallon
Liquefied Petroleum Gas (LPG or Propane)	\$0.195 per gallon	\$0.194 per gallon
Field Gas	Exempt per W.Va. Code §11-14C-9a	

Notice of this determination will be filed in the West Virginia Register.

Issued: December 2, 2025

Matthew Irby
State Tax Commissioner

ADMINISTRATIVE NOTICE 2025-14

Notice of Adjusted Interest Rates on Tax Underpayments and Overpayments and on Public Contracts for the Period of January 1, 2026, through December 31, 2026

West Virginia Code §§11-10-17 and 17a require the State Tax Commissioner to establish interest rates every year based on the adjusted prime rate charged by banks on December 1 of the prior year.

Notice is hereby given that for the period beginning January 1, 2026, and ending December 31, 2026, inclusive, the rate of interest on underpayments of tax will be 11.50 percent, and the rate of interest on overpayments of taxes and on public contracts when final payment is delayed will be 10.00 percent. Per West Virginia Code §11-14B-14, as amended in 2013 and effective July 1, 2013, the provisions of Section R1230 of the International Fuel Tax Agreement apply to Motor Fuel Taxes Collected under the International Fuel Tax Agreement.

Notice of this determination will be filed in the West Virginia Register.

Issued: December 2, 2025

Matthew Irby
State Tax Commissioner