

HB3264 • West Virginia

Relating to the ad valorem property valuation of specialized high-technology property

Introduced

Risk: Medium

Amendment

Last Action (Mar 07, 2025): To House Finance

Summary

This bill amends property valuation laws to include data center operations and high-performance computing related to AI and blockchain technologies.

Business Impact

If you operate a data center using AI technologies in West Virginia, you must ensure your property is valued correctly for tax purposes.

Key Provisions

- Includes hosting and processing of electronic data in property valuation for tax purposes.
- Recognizes high-performance data computing related to AI and blockchain.
- Amends existing property valuation laws to reflect technological advancements.

Compliance Checklist

- Ensure property valuation reflects new high-technology definitions. | Who: Businesses operating data centers using AI technologies. | Penalty: Potential financial implications from incorrect property tax assessments.

Industries Affected

Artificial Intelligence

Data Centers

Technology

Bill Sponsors

Name	Party	Role
Daniel Linville	R	Sponsor
Jarred Cannon	R	Sponsor
James Akers	R	Sponsor

Related Bills

- HB5443 (WV)

Official Source

http://www.wvlegislature.gov/Bill_Status/Bills_history.cfm?input=3264&year;=2025&sessiontype;=RS&btpe;=bill

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