

Potential 2024 Legislative Issues

1. **Production and Infrastructure Tax Credit:** To provide a credit against severance taxes up to 50% of the cost of qualifying production equipment or approved roads or infrastructure project. The House passed this legislation (HB 3133) during the 2023 Regular Legislative Session, but it died in Senate Finance. http://www.wvlegislature.gov/Bill_Text_HTML/2023_SESSIONS/RS/bills/hb3133%20sub%20eng.pdf
2. **Incentivize Coal Sales to In-state Facilities** (HB 3304) was passed by the House of Delegates but died in Senate Finance. The bill would exempt West Virginia mined coal sales to in-state facilities from coal severance taxes. http://www.wvlegislature.gov/Bill_Text_HTML/2023_SESSIONS/RS/bills/hb3304%20intr.pdf
3. **Extend the Severance Tax Rebate Act** to thermal coal operations. Under current law, this program provides for the recovery of a percentage of costs associated with capital expenditures for new mine development or mine expansion projects.
4. **Advanced Carbon Products:** To dedicate a portion of state severance taxes to jump start this universe of coal by-products or advanced carbon products to offset lost jobs on the generation side of the business.
5. **Increase funding for the Attorney General "Litigation Office"** necessary to support legal challenges against US EPA rules and actions that have negative consequences on West Virginia businesses and industries.
6. **Exempting coal fired utilities from paying taxes** on electric generation.
7. **Dedicate a percentage of coal severance taxes to fund the Mining Engineering and research programs** at West Virginia University