

**Dave Hardy**  
Secretary of Revenue



**Dale W. Steager**  
State Tax Commissioner

**STATE TAX DEPARTMENT**

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**ADMINISTRATIVE NOTICE 2019-23**

**Severance Tax – Privileges of Producing Limestone or Sandstone**

During the 2019 regular session of the West Virginia Legislature, H.B. 3142 was enacted. This bill terminates the severance tax imposed by W. Va. Code § 11-13A-3 on the privileges of producing limestone or sandstone for sale, profit or commercial use effective July 1, 2019.

Termination of these taxes does not relieve any person of any liability or duty to pay tax imposed with respect to privileges exercised before July 1, 2019. Additionally, this termination does not affect the tax on the privilege of producing other natural resources such as sand and gravel.

Issued: April 25, 2019

A handwritten signature in blue ink, reading "Dale W. Steager", written over a horizontal line.

Dale W. Steager  
State Tax Commissioner