

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

House Bill 2815

FISCAL
NOTE

By Delegates Sheedy, Barnhart, Hillenbrand, Mallow,
Willis, and Longanacre

[Introduced January 19, 2023; Referred to the Committee
on Veterans' Affairs and Homeland Security then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-21-12n, relating to establishing a tax credit on West Virginia personal
 3 income tax for all active-duty military personnel, including National Guard active-duty
 4 members and reserve members; providing legislative findings; establishing the credit; and
 5 providing for an effective date.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12n. Reduction of West Virginia personal income tax for military members.

1 (a) Legislative findings. - The West Virginia Legislature finds that military service members
 2 have contributed to the State of West Virginia in innumerable ways. As a result, ensuring that
 3 current military members remain in West Virginia is of paramount importance. Additionally,
 4 keeping military service personnel in West Virginia serves as a recruitment and retention tool.

5 (b) Tax credit exemption. – There is hereby enacted a tax credit towards the West Virginia
 6 personal income tax in the amount of the first \$5000 per year earned for those serving in all
 7 branches of the military, including active National Guard members and National Guard reserve
 8 members. This first \$5,000 earned by such military personnel shall be exempt from the West
 9 Virginia personal income tax.

10 (c) Effective date. – This section shall become effective for the 2024 tax year.

NOTE: The purpose of this bill is to establish a \$5,000 tax credit for all active-duty military personnel, including National Guard active-duty members and reserve members.

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