WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 4523

By Delegate Hott

[Introduced January 10, 2024; Referred to  
 the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-21-12o, relating to allowing a personal income tax exemption for first responders.

Be it enacted by the Legislature of West Virginia:

Article 21. Personal income tax.

§11-21-12o. Salaries of first responders, correctional officers, etc. exempt.

Salaries received by first responders are exempt from the tax imposed by this article. First responders include:

(1) Law-enforcement officers, as defined in §30-29-1 of this code;

(2) Firefighters, who are members of paid fire departments, as provided for in §8-15-1 *et seq.* of this code;

(3) Correctional officers, as provided for in §15A-3-10 of this code; and

(4) Emergency medical services personnel as provided for in §16-4C-1 *et seq*. of this code.

NOTE: The purpose of this bill is to exempt, from state income tax, salaries of law- enforcement officers, firefighters, EMS workers, and correctional officers.

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