

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

### **House Bill 4523**

By Delegate Hott

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

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
 2 designated §11-21-12o, relating to allowing a personal income tax exemption for first  
 3 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.**

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

- 3 (1) Law-enforcement officers, as defined in §30-29-1 of this code;
- 4 (2) Firefighters, who are members of paid fire departments, as provided for in §8-15-1 et  
 5 seq. of this code;
- 6 (3) Correctional officers, as provided for in §15A-3-10 of this code; and
- 7 (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.