

# WEST VIRGINIA LEGISLATURE

## 2024 REGULAR SESSION

Introduced

### House Bill 4901

FISCAL  
NOTE

By Delegate Vance

[Introduced January 18, 2024; Referred to the  
Committee on Finance]

1 A BILL amend the Code of West Virginia, 1931, as amended, by adding thereto a new section  
2 designated §11-21-12o, relating to exempting the first \$20,000 of income of resident  
3 individuals from personal income taxation.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-12o. Additional modification of adjusted gross income of West Virginia of resident individual.**

1 For taxable years beginning on or after January 1, 2024, an additional modification  
2 reducing federal adjusted gross income is hereby authorized in an amount equal to the first  
3 \$20,000 of income of a West Virginia resident individual, or of a husband and wife whose West  
4 Virginia taxable income is determined jointly.

NOTE: The purpose of this bill is to exempt the first \$20,000 of income of resident individuals from personal income taxation.

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