WEST virginia legislature

**FISCAL NOTE**

2024 regular session

Introduced

House Bill 5215

By Delegates Sheedy, Mallow, Statler, Toney, Stephens, DeVault, E. Pritt, and Willis

[Introduced January 26, 2024; Referred to the Committee on Fire Departments and Emergency Medical Services then Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-21-98, relating to providing personal income tax exemption to volunteer firefighters in this state who are fully trained and active in 75% of all activities and calls.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-98. Personal income tax exemption for active volunteer firefighters.

(a) All volunteer firefighters in this state who are active in 75% of all activities and calls at that volunteer fire department shall be exempt from paying West Virginia personal income tax.

(b) The volunteer fire department shall provide the names of the qualified individuals at their department who meet this threshold to the Tax Commissioner.

(c) The Tax Commissioner may promulgate such interpretive, legislative and procedural rules as the commissioner deems to be useful or necessary to carry out the purpose of this section and to implement the intent of the Legislature.

NOTE: The purpose of this bill is to provide a personal income tax exemption to all volunteer firefighters who are active on 75% of all activities and calls.

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