

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]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-21-98, relating to providing personal income tax exemption to volunteer
 3 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.

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

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

5 (c) The Tax Commissioner may promulgate such interpretive, legislative and procedural
 6 rules as the commissioner deems to be useful or necessary to carry out the purpose of this section
 7 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.