

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2139

**FISCAL
NOTE**

By Delegates Holstein, Horst, Gearheart, Hall,
Dittman, J. Cannon, Chiarelli, Hornby, and Linville

[Introduced February 12, 2025; 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 exempting cash tips from personal income tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12o. Cash tips exempt.

- 1 Cash tips received from any source shall be exempt from the tax imposed by this article.

NOTE: The purpose of this bill is to exempt cash tips from West Virginia personal income tax.

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