

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2538

**FISCAL
NOTE**

By Delegates Brooks, Green, Foggin, McCormick,

Masters, Kump, and Anders

[Introduced February 18, 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 retirement benefits received by Division of
3 Natural Resources Police Officers from personal income tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12o. Retirement benefits of member Division of Natural Resources Police Officers

exempt.

- 1 Retirement benefits received by Natural Resources Police Officers under §20-18-1 et seq.
2 shall be exempt from the tax imposed by this article.

NOTE: The purpose of this bill is to exempt retirement benefits received by Natural Resources Police Officers 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.