WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2596

By Delegates McGeehan, Pinson, and Ward

[Introduced February 19, 2025; referred to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by creating a new section, designated §11-21-12o, relating to providing that income derived from employment in this state as a law-enforcement officer or a law-enforcement official is an authorized modification reducing federal adjusted gross income for state income tax purposes; providing definitions; and establishing an effective date.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

PART II. RESIDENTS.

§11-21-12o. Additional modification reducing federal adjusted gross income for law-enforcement officers and law-enforcement officials.

(a) For taxable years beginning after December 31, 2025, in addition to amounts authorized to be subtracted from federal adjusted gross income pursuant to §11-21-12(c) of this code, a taxpayer’s income derived from employment in this state as a law-enforcement officer or a law-enforcement official is an authorized modification reducing federal adjusted gross income, but only to the extent the income is included in federal adjusted gross income for the taxable year in which it is received.

(b) For purposes of this section, the terms "law-enforcement officer" and "law-enforcement official" shall have the meaning ascribed to those terms under §30-29-1 of this code.

NOTE: The purpose of this bill is to exempt all income derived from employment in this state as a law-enforcement officer or a law-enforcement official from state 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.