

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]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by creating a new section,
2 designated §11-21-12o, relating to providing that income derived from employment in this
3 state as a law-enforcement officer or a law-enforcement official is an authorized
4 modification reducing federal adjusted gross income for state income tax purposes;
5 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.

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

7 (b) For purposes of this section, the terms "law-enforcement officer" and "law-enforcement
8 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.