WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2671

By Delegates Funkhouser, Rohrbach, B. Smith, Ferrell, Butler, Hillenbrand, Masters, Miller, Ridenour, Flanigan, and Browning

[Introduced February 20, 2025; referred to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section, designated §11-21-27, relating to creating an income tax exemption for memberships to gyms in West Virginia; setting exemption at $60 per month with a total of $720 per year.

Be it enacted by the Legislature of West Virginia:

Article 21. Personal Income Tax.

Part II. Residents.

§11-21-27. Income tax exemption for gym memberships in West Virginia.

There shall be an income tax exemption for those West Virginians who have gym memberships at gyms within the state. This exemption shall be $60 per month and be capped at $720 per year.

NOTE: The purpose of this bill is to create an income tax exemption for memberships to gyms in West Virginia and to set the exemption at $60 per month with a total of $720 per year.

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