



## **West Virginia Senate**

### **Committee on Finance**

#### **Minutes for January 22, 2026, 3:00 PM**

Pursuant to the call of the Chair, the Senate Committee on Finance met on January 22, 2026, 3:00 PM in Room 4851-M.

Members present: Senators Barrett, Roberts, Clements, Hamilton, Jeffries, Morris, Oliverio, Phillips, Queen, Thorne, Woodrum, Woelfel

Members absent: Senators Grady, Martin, Maynard, Takubo

A silent roll call being taken, the presence of a quorum was established.

On motion of Senator Roberts, the minutes of the previous meeting were approved.

#### **Senate Bill 393 – Updating corporate net income tax definitions**

The Chairman removed the bill from the agenda

#### **Senate Bill 400 – Relating to updating personal income tax definitions**

Jeff Johnson, Counsel, Senate Finance Committee, was recognized to explain the bill and the proposed committee substitute, and to answer questions from the committee. The Chairman moved adoption of the committee substitute. The motion passed. The Vice-Chairman was recognized to move adoption of Committee Substitute for Senate Bill 400 with the recommendation it do pass. The Chairman put the question on the motion and declared the motion adopted.

#### **Budget Presentation: West Virginia Department of Agriculture**

Kent Leonhardt, Commissioner, West Virginia Department of Agriculture, was recognized to present an overview of the department's budget. Alan Clemans, Executive Director for Administration and Operations, and Amy Minor-Richard, Assistant Commissioner, were also recognized for detailed presentations of the budget. Questions and answers followed.

**Budget Presentation: West Virginia Conservation Agency**

Judith Lyons, Executive Director of the West Virginia Conservation Agency, was recognized to present the agency's budget. Questions and answers followed.

On Motion of Senator Roberts the committee adjourned.



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Jason Barrett  
Chairman



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Tammy Shamblin  
Committee Clerk