

H. B. 2727

(By Delegates Butcher, Barker, Stowers,  
Walker, Rodighiero and Moore)

[Introduced January 21, 2011; referred to the  
Committee on Finance.]

**FISCAL  
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by  
adding thereto a new section, designated §11-21-12j, relating  
to providing an exemption from gross income for certain  
members of volunteer fire departments, for state personal  
income tax purposes.

*Be it enacted by the Legislature of West Virginia:*

That the Code of West Virginia, 1931, as amended, be amended  
by adding thereto a new section, designated §11-21-12j, to read as  
follows:

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-12j. Exemption for volunteer fire department members.**

(a) In addition to amounts authorized to be subtracted from  
federal adjusted gross income pursuant to subsection (c), section  
twelve of this article, an active member of a volunteer fire  
department may deduct \$500 as an additional modification reducing  
the member's federal adjusted gross income, if the member:

1       (1) Has successfully completed the minimum training  
2 requirements of the West Virginia University fire service extension  
3 firefighter training, section one, or its equivalent, and other  
4 training required by the state Fire Commission; and

5       (2) Has at least two years of service as a member of a  
6 volunteer fire department.

7       (b) The reduction is allowed only to the extent the amount is  
8 not otherwise allowable as a deduction when arriving at the  
9 taxpayer's federal adjusted gross income for the taxable year.

10       (c) The Tax Commissioner shall promulgate procedural rules  
11 providing the procedure a member of a volunteer fire department  
12 shall use to establish that the member is qualified for the  
13 exemption provided in this section.

NOTE: The purpose of this bill is to allow members of volunteer fire departments who have successfully completed required training and who have two years of service to exempt \$500 from their gross income, for state personal income tax purposes.

§11-21-12j is new; therefore, it has been completely underscored.