

**H. B. 2532**

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(By Delegates Sponaugle, Perdue, Hornbuckle, L. Phillips, Pethtel,  
Boggs, Williams, Hartman, R. Phillips, Bates and Reynolds)

[Introduced February 2, 2015; referred to the  
Committee on Finance.]

**FISCAL  
NOTE**

10 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
11 designated §11-21-12j, relating to providing certain members of volunteer fire departments  
12 and rescue squads a \$5,000 modification reducing federal adjusted gross income for personal  
13 income tax purposes.

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

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

17 **ARTICLE 21. PERSONAL INCOME TAX.**

18 **§11-21-12j. Additional modification reducing federal adjusted gross income for volunteer fire**  
19 **department and rescue squad members.**

20 (a) In addition to amounts authorized to be subtracted from federal adjusted gross income  
21 pursuant to other sections of this article, a \$5,000 modification reducing federal adjusted gross  
22 income is authorized for an active or auxiliary member of a volunteer fire department or rescue squad  
23 if:

1        (1) The member has:

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

5        (B) Has received a certification as an emergency medical service personnel, under article  
6 four-c, chapter sixteen of this code;

7        (2) The volunteer fire department or rescue squad has provided workers' compensation  
8 coverage for the member during the year; and

9        (3) The member is on active status in the volunteer fire department as verified by the president  
10 and chief of the volunteer fire department or the president and captain of the volunteer rescue squad.

11        (b) The Tax Commissioner shall promulgate procedural rules providing the procedure a  
12 member of a volunteer fire department and rescue squad must use to establish that the member is  
13 qualified for the modification provided in this section.

NOTE: The purpose of this bill is to allow members of volunteer fire departments and rescue squads who have successfully completed required training and are covered by workers' compensation a \$5,000 modification reducing federal adjusted gross income for personal income tax purposes.

This section is new; therefore, it has been completely underscored.