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**H. B. 2558**

(By Delegates Trecoast, Lynch, Pushkin, Ferro, Longstreth,  
Kurcaba and Statler)

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

**FISCAL  
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
designated §11-21-10b, relating to providing a \$500 credit against state personal income tax  
for certain members of volunteer fire departments.

*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 §11-21-10b, to read as follows:

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-10b. Credit for volunteer fire department members.**

(a) Beginning with the tax year starting January 1, 2015, a member of a volunteer fire  
department is entitled to a \$500 credit against the tax imposed by the provisions of this article if the  
member has worked for a volunteer fire department at least five hundred hours during the tax year.

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

NOTE: The purpose of this bill is to allow members of volunteer fire departments who have worked for a volunteer fire department at least five hundred hours during the tax year a credit of \$500 from their state personal income tax.

§11-21-10b is new; therefore, it has been completely underscored.