

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2799

FISCAL
NOTE

BY DELEGATES BARRETT, MAYNARD, STORCH, GRAVES,

AND JENNINGS

[Introduced March 01, 2021; Referred to the
Committee on Pensions and Retirement then
Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §16-5V-36, relating to providing that moneys in the West Virginia Emergency
 3 Medical Services Retirement Fund are exempt from any state or municipal tax, are not
 4 subject to execution, garnishment, attachment or any other process whatsoever with the
 5 exception that the benefits or contributions under the system shall be subject to “qualified
 6 domestic relations orders,” and are generally unassignable.

Be it enacted by the Legislature of West Virginia:

ARTICLE 5V. EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM ACT.

**§16-5V-36. Exemption from taxation, garnishment and other process; exception for certain
 qualified domestic relations orders.**

1 The moneys in the fund and the right of a member, spouse or other beneficiary to benefits
 2 under this article, to the return of contributions, or to any retirement, death or disability payments
 3 under the provisions of this article, are exempt from any state or municipal tax, are not subject to
 4 execution, garnishment, attachment or any other process whatsoever with the exception that the
 5 benefits or contributions under the system shall be subject to “qualified domestic relations orders”
 6 as that term is defined in Section 414(p) of the Internal Revenue Code with respect to
 7 governmental plans, and are unassignable except as is provided in this article.

NOTE: The purpose of this bill is to provide that moneys in the West Virginia Emergency Medical Services Retirement Fund are exempt from any state or municipal tax, are not subject to execution, garnishment, attachment or any other process whatsoever with the exception that the benefits or contributions under the system shall be subject to “qualified domestic relations orders,” and are generally unassignable. The bill puts EMS members on equal retirement fund footing as firefighters, deputy sheriffs and other first responders personnel.

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