

# WEST VIRGINIA LEGISLATURE

## 2024 REGULAR SESSION

Introduced

### House Bill 4731

FISCAL  
NOTE

By Delegate Sheedy

[Introduced January 15, 2024; Referred  
to the Committee on Veterans' Affairs and Homeland  
Security then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
 2 designated §11-21-12o, relating to establishing a tax credit on West Virginia personal  
 3 income tax for all active-duty military personnel, including National Guard active-duty  
 4 members and reserve members; providing legislative findings; establishing the credit; and  
 5 providing for an effective date.

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

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-12o. Reduction of West Virginia personal income tax for military members.**

1 (a) Legislative findings. - The West Virginia Legislature finds that military service members  
 2 have contributed to the State of West Virginia in innumerable ways. As a result, ensuring that  
 3 current military members remain in West Virginia is of paramount importance. Additionally,  
 4 keeping military service personnel in West Virginia serves as a recruitment and retention tool.

5 (b) Tax credit exemption. – There is hereby enacted a tax credit towards the West Virginia  
 6 personal income tax in the amount of the first \$5,000 per year earned for those serving in all  
 7 branches of the military, including active National Guard members and National Guard reserve  
 8 members. This first \$5,000 earned by such military personnel shall be exempt from the West  
 9 Virginia personal income tax.

10 (c) Effective date. – This section shall become effective for the 2024 tax year.

NOTE: The purpose of this bill is to establish a \$5,000 tax credit for all active-duty military personnel, including National Guard active-duty members and reserve members.

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