

H. B. 4387

(By Delegates Marcum, White, Eldridge,  
Phillips, Tomblin, Barker, Moore, Perdue,  
Kinsey, Swartzmiller and Ferro)

[Introduced January 31, 2014; 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 §11-21-10b, relating  
to providing a \$500 credit for certain members of volunteer  
fire departments against state personal income tax.

*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) An active member and auxiliary member of a volunteer fire  
department and rescue squad is entitled to a \$500 credit against  
the tax imposed by the provisions of this article if:

(1) The member has successfully completed the minimum training  
requirements of the West Virginia University fire service extension  
firefighter training, section one, or its equivalent, and other

1 training required by the State Fire Commission; and

2 (2) The member has attended at least five emergency calls  
3 during the year as verified by the president and chief of the  
4 volunteer fire department.

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

NOTE: The purpose of this bill is to allow members of volunteer fire departments who have successfully completed required training, a credit of \$500 from their state personal income tax.

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