WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

**FISCAL NOTE**

Senate Bill 88

By Senator Maynard

[Introduced February 10, 2021; referred  
to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-21-12j, relating to exempting senior citizens from personal income tax.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 21. PERSONAL INCOME TAX.**

§11-21-12j. Income of senior citizens exempt.

Notwithstanding any other provision of this code to the contrary, for taxable years beginning after December 31, 2020, all income received by any person who has attained the age of 65 on or before the last day of the taxable year shall be exempt from the tax imposed by this article.

NOTE: The purpose of this bill is to exempt income of senior citizens from West Virginia personal income tax.

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