

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

House Bill 4762

FISCAL
NOTE

BY DELEGATE HOTT

[Introduced February 15, 2022; Referred to the Committee
on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §11-21-12n, relating to allowing a personal income tax exemption for first
3 Responders.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12n. Salaries of first responders, correctional officers, etc. exempt.

1 Salaries received by first responders are exempt from the tax imposed by this article. First
2 responders include:
3 (1) Law enforcement officers, as defined in §30-29-1 of this code;
4 (2) Firefighters, who are members of paid fire departments, as provided for in §8-15-1 et
5 seq. of this code;
6 (3) Correctional officers, as provided for in §15A-3-10 of this code; and
7 (4) Emergency medical services personnel as provided for in §16-4C-1 et seq. of this
8 code.

NOTE: The purpose of this bill is to exempt, from state income tax, salaries of law enforcement officers, firefighters, EMS workers, and correctional officers.

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