

# WEST VIRGINIA LEGISLATURE

## 2024 REGULAR SESSION

Introduced

### House Bill 4597

FISCAL  
NOTE

By Delegate Rowe

[Introduced January 11, 2024; Referred to the  
Committee on Finance]

1 A BILL to amend and reenact §11-21-4e of the Code of West Virginia, 1931, as amended, relating  
2 to reducing the personal income tax to zero for those making \$60,000 or below.

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

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-4e. Rate of tax -- Taxable years beginning on or after January 1, ~~1987~~ 2025.**

1 (a) Rate of tax on individuals (except married individuals filing separate returns),  
2 individuals filing joint returns, heads of households, estates and trusts. -- The tax imposed by  
3 section three of this article on the West Virginia taxable income of every individual (except married  
4 individuals filing separate returns); every individual who is a head of a household in the  
5 determination of his or her federal income tax for the taxable year; every husband and wife who file  
6 a joint return under this article; every individual who is entitled to file his or her federal income tax  
7 return for the taxable year as a surviving spouse; and every estate and trust shall be determined in  
8 accordance with the following table:

9	If the West Virginia	The tax is:
10	taxable income is:	
11		
12	Not over \$10,000	<del>3% of the taxable income</del> <u>\$0</u>
13		
14	Over \$10,000 but not	<del>\$300.00 plus 4% of excess</del>
15	over \$25,000	<del>over \$10,000</del> <u>\$0</u>
16		
17	Over \$25,000 but not	<del>\$900.00 plus 4.5% of excess</del>
18	over \$40,000	<del>over \$25,000</del> <u>\$0</u>
19		
20	Over \$40,000 but not	<del>\$1,575.00 plus 6% of excess</del>
21	over \$60,000	<del>over \$40,000</del> <u>\$0</u>
22		
23	Over \$60,000	<del>\$2,775.00 plus 6.5% of excess</del>
24		<del>over \$60,000</del>
25		

26 (b) Rate of tax on married individuals filing separate returns. -- In the case of husband and  
27 wife filing separate returns under this article for the taxable year, the tax imposed by section three  
28 of this article on the West Virginia taxable income of each spouse shall be determined in  
29 accordance with the following table:

30	If the West Virginia	
31	taxable income is:	The tax is:
32		
33	Not over \$5,000	<del>3% of the taxable income</del> <u>\$0</u>
34		
35	Over \$5,000 but not	<del>\$150.00 plus 4% of excess</del>
36	over \$12,500	<del>over \$5,000</del> <u>\$0</u>
37		
38	Over \$12,500 but not	<del>\$450.00 plus 4.5% of</del>
39	over \$20,000	<del>excess over \$12,500</del> <u>\$0</u>
40		
41	Over \$20,000 but not	<del>\$787.50 plus 6% of excess</del>
42	over \$30,000	<del>over \$20,000</del> <u>\$0</u>
43		
44	Over \$30,000	<del>\$1,387.50 plus 6.5% of</del>
45		<del>excess over \$30,000</del>
46		

47 (c) Applicability of this section. -- The provisions of this section, as amended by this act,  
 48 shall be applicable in determining the rate of tax imposed by this article for all taxable years  
 49 beginning after December 31, ~~1986~~ 2024, and shall be in lieu of the rates of tax specified in §11-  
 50 21-4d.

NOTE: The purpose of this bill is to reduce the amount of personal income tax paid by West Virginia taxpayers to \$0 for those earning \$60,000 or less.

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