

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2688

**FISCAL
NOTE**

By Delegates Bridges, Dean, Vance, Pritt, Ward,
Sheedy, Horst, Stephens, Foggin, Barnhart, and
Hornby

[Introduced February 20, 2025; 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 §11-21-12o, relating to exempting personal income tax on overtime.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12o. Overtime pay exempt.

- 1 Overtime pay shall be exempt from the tax imposed by this article.

NOTE: The purpose of this bill is to exempt personal income tax on overtime pay.

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