

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2786

By Delegates Hott, Green, Kelly, Chiarelli, Browning,

Street, W. Clark, Ward, and Jennings

[Introduced February 21, 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 allowing a personal income tax exemption for first
 3 responders.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12o. 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;

4 (2) Firefighters, who are members of paid fire departments, as provided for in §8-15-1 et
 5 seq.;

6 (3) Correctional officers, as provided for in §15A-3-10; and

7 (4) Emergency medical services personnel as provided for in §16-4C-1 et seq.

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.