WEST VIRGINIA LEGISLATURE

2025 regular session

Introduced

Senate Bill 58

By Senators Phillips and Thorne

[Introduced February 12, 2025; referred   
to the Committee on the Judiciary]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section, designated §11-9-2b, relating to permitting investigators in the State Tax Division to carry concealed weapons.

Be it enacted by the Legislature of West Virginia:

ARTICLE 9. Crimes and Penalties.

§11-9-2b. State Tax Division investigators authority to carry concealed weapons.

(a) Notwithstanding any provision of this code to the contrary, the Tax Commissioner may allow, consistent with this section, an investigator or agent employed or contracted by the tax division to carry a concealed firearm while performing his or her official duties.

(b) An investigator employed by the tax division may carry a concealed firearm while performing his or her official duties solely for the purposes of defense of self or others if the investigator has:

(1) Obtained approval by the Tax Commissioner;

(2) Been determined not to be prohibited from possessing a firearm under state or federal law;

(3) Obtained and maintains a concealed handgun license pursuant to §61-7-1 *et seq*.; and

(4) Successfully completed a firearms training and certification program equivalent to that provided to officers attending an entry level law-enforcement certification course provided at the West Virginia State Police Academy. The investigator shall thereafter successfully complete an annual firearms qualification course equivalent to that required of certified law-enforcement officers as established by legislative rule. The tax division may reimburse the investigator for the cost of the training and requalification.

(c) Neither the state, a political subdivision, an agency, nor an employee of the state acting in an official capacity may be held personally liable for an act of an investigator employed by the tax commission if the act or omission was done in good faith while the investigator was performing official duties on behalf of the tax commission.

NOTE: The purpose of this bill is to permit investigators in the State Tax Division to carry concealed weapons.

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