WEST VIRGINIA LEGISLATURE

**FISCAL NOTE**

2025 REGULAR SESSION

Introduced

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Senate Bill 610

By Senators Maynard, Rose, Rucker, and Hart

[Introduced February 26, 2025; referred   
to the Committee on the Workforce; and then to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section, 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.

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.