

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

Senate Bill 610

**FISCAL
NOTE**

By Senator Maynard

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

- 1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding 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.