

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Committee Substitute

for

Senate Bill 610

By Senators Maynard, Rose, Rucker, and Hart

[Reported March 11, 2025, from the Committee on
Workforce]

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 overtime compensation from the personal
3 income tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12o. Overtime compensation exempt.

1 Overtime compensation paid by an employer in accordance with the provisions of §21-5C-
2 3 of this code shall be exempt from the tax imposed by this article.

NOTE: The purpose of this bill is to exempt overtime compensation from the personal income tax.

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