

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

Senate Bill 668

FISCAL
NOTE

By Senator Roberts

[Introduced March 4, 2025; referred
to the Committee on Finance]

1 A BILL to amend and reenact §11-13JJ-4 of the Code of West Virginia, 1931, as amended, relating
2 to clarifying the participation requirement for the volunteer firefighter tax credit.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13JJ. WEST VIRGINIA VOLUNTEER FIREFIGHTER TAX CREDIT ACT.

§11-13JJ-4. Qualification for credit.

1 (a) To be an eligible volunteer firefighter under §11-13JJ-3 of this code, he or she shall
2 obtain certification from the chief of the volunteer fire department to demonstrate the following:

3 (1) The volunteer firefighter has been an active member in good standing of the volunteer
4 fire department for the entire year; or

5 (2) Has been an active member in good standing of the volunteer fire department and
6 another volunteer fire department of this state for the entire year; and

7 (3) Has participated as an active member as defined in §11-13JJ-3 of this code on-site at
8 least 30 percent of the volunteer fire department activities during the year or have participated in at
9 least 30 percent of annual emergency calls or department meetings; and

10 (4) Has met or exceeded all certification and training for active member firefighters
11 required under the laws of this state.

12 (b) The certification from the chief of the volunteer firefighter department shall
13 demonstrate, at a minimum:

14 (1) The rank or position of the volunteer firefighter;

15 (2) The years of service for the volunteer firefighter;

16 (3) The number of emergency situations the volunteer firefighter responded in the year of
17 active membership; and

18 (4) The number of meetings or training attended by the volunteer firefighter in the year of
19 active membership.

20 (c) To claim the tax credit, a volunteer firefighter shall submit the certification from the chief
21 of the volunteer fire department to the Tax Commissioner.

NOTE: The purpose of this bill is to clarify the participation requirement for the volunteer firefighter tax credit.

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