

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4101

**FISCAL
NOTE**

By Delegate Coop-Gonzalez

[Introduced January 14, 2026; referred 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 §11-21-27, relating to providing a personal income tax exemption for families
 3 with four or more children.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

Part II. Residents.

§11-21-27. Exemption for families with four or more children.

1 (a) The Legislature finds and determines that:

2 (1) Families are the cornerstone of society and play a vital role in West Virginia's economic
 3 stability, security, and growth; and

4 (2) Supporting large families contributes to a stable and growing population, which is
 5 essential for the long-term economic health and workforce sustainability of West Virginia; and

6 (3) Families face unique and significant financial burdens, including expenses for
 7 education, healthcare, and general living; and

8 (4) Encouraging larger families aligns with West Virginia's commitment to promoting the
 9 institution of the family and ensuring a nurturing environment for children. Providing tax relief to
 10 families with four or more children reflects the state's recognition of the vital contributions these
 11 families make to the community.

12 (5) The current state tax code does not adequately address the unique financial challenges
 13 faced by larger families and fails to recognize their contribution to the future social and economic
 14 well-being of West Virginia.

15 (6) Studies confirm that children who are raised by their married parents enjoy better life
 16 outcomes, including increased math and reading skills by the end of elementary school, higher
 17 college graduation rates, higher individual earnings at age 30, and decreased likelihood of criminal
 18 conviction or dependence as a public charge. Children born into married households also enjoy

19 greater intergenerational upward mobility.

20 (b) Definitions and applicability

21 (1) As used in this section:

22 (A) "Married individual" refers to an individual whose filing status as a taxpayer is defined
23 by 26 U.S.C. §7703(a).

24 (B) "Surviving spouse" refers to an individual whose filing status as a taxpayer is defined by
25 26 U.S.C. §2(a) or §11-21-16.

26 (C) "Dependent child" means a qualifying child as defined by 26 U.S.C. §152(c)(1).

27 (2) Beginning in the tax year when a married individual or surviving spouse claims a fourth
28 dependent child, and in all subsequent tax years in which the individual files as a married
29 individual or surviving spouse, the individual shall be exempt from paying state income tax under
30 §11-21-1 et seq..

31 (c) Severability – If any provision of this section, or any application of such provision to any
32 person or circumstance, is held to be unconstitutional or otherwise unlawful, the remained of the
33 provisions of this section, and the application of the provision to any other person or circumstance,
34 shall not be affected.

35 (d) Effective date – This section shall take effect immediately upon passage and shall
36 apply to tax years beginning on or after January 1, 2027.

NOTE: The purpose of this bill is to provide a personal income tax exemption for families with four or more children.

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