

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4118

**FISCAL
NOTE**

By Delegate Jennings

[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 §7-1-3uu, relating to authorizing county commissions to establish and impose
3 voluntary firefighter service fees on county residents and to establish a voluntary firefighter
4 service fund.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. COUNTY COMMISSIONS GENERALLY.

§7-1-3uu. Authority to establish voluntary firefighter service fee and fund; administration; firefighter service fund.

1 (a) The county commission of any county may, by ordinance, establish and impose a
2 voluntary firefighter service fee on county residents for the purpose of supporting volunteer fire
3 departments operating within the county. The imposition and collection of this fee shall be at the
4 discretion of the county commission and may not be mandatory upon any county.

5 (b) All proceeds collected from the volunteer firefighter service fee shall be deposited into a
6 Volunteer Firefighter Service Fund, which shall be established and maintained by the county
7 commission. The fund shall be used exclusively for the benefit of volunteer firefighters who serve
8 within the county.

9 (c) Disbursements from the Volunteer Firefighter Service Fund shall be made to eligible
10 volunteer firefighters upon completion of each 10 years of service within the county's volunteer fire
11 departments.

12 (d) The county commission has sole discretion to determine the amount of funds to be
13 contributed for each incremental 10-year period of service. The commission may establish tiered
14 distribution schedules based on years of service, as determined by ordinance.

15 (e) Funds collected under this section may not be used for any purpose other than those
16 explicitly set forth herein.

NOTE: The purpose of this bill is to authorize county commissions to establish and impose voluntary firefighter service fees on county residents and establish a voluntary firefighter service fund.

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