

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4153

**FISCAL
NOTE**

By Delegate T. Howell

[Introduced January 14, 2026; referred to the
Committee on Energy and Public Works then
Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,
2 designated §30-44-1, §30-44-2, §30-44-3, §30-44-4, §30-44-5, and §30-44-6, relating to
3 the creation of the West Virginia Skilled and Ready to Work Internship and Apprenticeship
4 Incentive Act.

Be it enacted by the Legislature of West Virginia:

ARTICLE 44. WEST VIRGINIA SKILLED AND READY TO WORK INTERNSHIP AND

<u>APPRENTICESHIP</u>	<u>INCENTIVE</u>	<u>ACT.</u>
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<u>§30-44-1.</u>	<u>Short</u>	<u>title.</u>
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1 This article shall be known and may be cited as the "West Virginia Skilled and Ready to
2 Work Internship and Apprenticeship Incentive Act".

<u>§30-44-2.</u>	<u>Purpose.</u>
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1 The purpose of this article is to provide West Virginia employers with a competitive
2 economic advantage by offsetting the costs of training a highly skilled workforce, thereby
3 improving efficiency and effectiveness in key industries. By fostering a pipeline of early-career
4 skilled workers, this article strengthens West Virginia's labor market, attracts business investment,
5 and enhances long-term economic growth.

<u>§30-44-3.</u>	<u>Definitions.</u>
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1 (a) "Qualified Internship or Apprenticeship" means a structured, paid work-based learning
2 experience that:

3 (1) Is registered with the West Virginia Department of Economic Development or the U.S.
4 Department of Labor (if applicable).

5 (2) Provides training in a high-demand or technical occupation, including but not limited to:
6 (A) Advanced manufacturing;
7 (B) Information technology;
8 (C) Engineering and applied sciences;

9 (D) Healthcare professions;

10 (E) Skilled trades (e.g., electricians, welders, HVAC technicians); and

11 (F) Financial and business services.

12 (3) Requires a minimum of 120 hours of on-the-job training, mentorship, and skill

13 development.

14 (b) "Eligible Employer" means a business entity that:

15 (1) Is subject to West Virginia state income tax.

16 (2) Employs individuals in qualified internships or apprenticeships under this Act.

17 (3) Provides compensation to interns or apprentices at or above the state minimum wage.

<u>§30-44-4.</u>	<u>Tax</u>	<u>Credit</u>
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1 (a) Credit Amount:

2 (1) An eligible employer shall be allowed a tax credit of 50% of the wages paid to each

3 qualified intern or apprentice, up to \$10,000 per intern or apprentice per taxable year.

4 (2) The total amount of tax credits claimed by an employer in a single taxable year shall not

5 exceed \$150,000.

6 (b) Limitations:

7 (1) The credit shall not exceed the employer's state income tax liability for the taxable year.

8 (2) Any unused portion of the credit may be carried forward for up to two consecutive

9 taxable years.

<u>§30-44-5.</u>	<u>Application</u>	<u>and</u>	<u>Administration</u>
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1 (a) Certification Requirement:

2 (1) Employers must apply to the West Virginia Department of Economic Development for

3 certification of each qualified internship or apprenticeship to claim the tax credit.

4 (b) Annual Reporting:

5 (1) Certified employers must submit an annual report to the department detailing:

6 (A) The number of interns and apprentices employed.

7 (B) The duration of each internship or apprenticeship.
8 (C) The wages paid to each intern or apprentice.
9 (c) Rulemaking Authority:
10 (1) The West Virginia Department of Economic Development may propose rules for
11 legislative approval in accordance with the provisions of §29A-3-1 et seq. as necessary to
12 implement and administer the provisions of this Act.

<u>§30-44-6.</u>	<u>Non-Qualified</u>	<u>Positions.</u>
	<p>1 <u>(a) The following positions shall not qualify for the tax credit under this Act:</u> 2 <u>(1) Retail sales positions, including cashiers and stock clerks.</u> 3 <u>(2) Food service positions, including waitstaff and fast-food employees.</u> 4 <u>(3) General janitorial or custodial positions.</u> 5 <u>(4) Customer service representatives not requiring specialized training.</u> 6 <u>(5) Administrative assistants and receptionists, unless the position includes technical</u> 7 <u>training.</u> 8 <u>(6) Delivery drivers and non-specialized logistics positions.</u></p>	

NOTE: The purpose of this bill relates to the creation of the West Virginia Skilled and Ready to Work Internship and Apprenticeship Incentive Act.

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