

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4428

By Delegates Gearheart, Canterbury, Cooper, and

Butler

[Introduced January 16, 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 §12-2-2a, relating to requiring a transfer from reappropriated revenue accounts
3 to General Revenue Fund.

Be it enacted by the Legislature of West Virginia:

ARTICLE 2. PAYMENT AND DEPOSIT OF TAXES AND OTHER AMOUNTS DUE THE

STATE OR ANY POLITICAL SUBDIVISION.

§12-2-2a. Mandatory transfer from reappropriated revenue accounts.

1 (a) Notwithstanding any provision of this code to the contrary, the Treasurer shall transfer

2 50 percent of the unencumbered balance of each reappropriated revenue account in the State

3 Treasury to the General Fund within 30 days of the effective date of this section. This section does

4 not require a transfer from an individual account if the transfer:

5 (1) Is prohibited by federal law or a condition of an agreement granting the funds;

6 (2) Would require the repayment of the amount transferred to an entity that provided the

7 funds; or

8 (3) Would jeopardize the repayment of bonds.

9 (b) Once this section becomes effective, no transfer may be made from a reappropriated

10 revenue account until the transfer required by subsection (a) of this section has been made.

NOTE: The purpose of this bill is to require the Treasurer to transfer 50 percent of the unencumbered balance of each reappropriated revenue account in the State Treasury to the General Fund, under certain circumstances

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