

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

### **Introduced**

## **House Bill 4507**

By Delegates Hott, Fehrenbacher, Chiarelli, Zatezalo,  
Jennings, Heckert, Mallow, Green, G.Howell, Brooks,  
and Martin

[Introduced January 19, 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 §11-21-12o, relating to allowing a personal income tax exemption for the  
 3 salaries of first responders.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE            21.                            PERSONAL                    INCOME                    TAX.**

**§11-21-12o.    Salaries of first responders, correctional officers, etc. exempt.**

1        Salaries received by first responders are exempt from the tax imposed by this article. First  
 2 responders include:  
 3        (1) Law-enforcement officers, as defined in §30-29-1 of this code ;  
 4        (2) Firefighters, who are members of paid fire departments, as provided for in §8-15-1 et  
 5 seq. of this code;  
 6        (3) Correctional officers, as provided for in §15A-3-10 of this code; and  
 7        (4) Emergency medical services personnel as provided for in §16-4C-1 et seq.

NOTE: The purpose of this bill is to exempt, from state income tax, salaries of law-enforcement officers, firefighters, EMS workers, and correctional officers.

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