

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.