

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **House Bill 5076**

By Delegate Young

[Introduced February 03, 2026; referred to the  
Committee on the Judiciary]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,  
 2 designated §11-21-98, relating to personal income tax; and prohibiting tax preparation  
 3 software companies from charging a fee for electronically filing State tax returns.

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

## **ARTICLE 21. PERSONAL INCOME TAX.**

### **PART VI. Procedure and Administration**

#### **§11-21-98. Prohibition against tax preparation software companies charging a fee for electronically filing State tax returns.**

1 (a) Tax preparation software companies are prohibited from charging taxpayers a fee to  
 2 electronically file their West Virginia State tax returns.

3 (b) As used in this section:

4 (1) "Tax preparation software company" means a developer or vendor of any computer  
 5 software program intended for tax return preparation purposes, including an off-the-shelf software  
 6 program loaded onto a taxpayer's computer or an online tax preparation application.

7 (2) "Taxpayer" means any person owing or liable to pay any State tax or any person  
 8 deemed by the director to be so owing or liable.

9 (3) "Electronic filing" means filing a tax document using computer technology, including  
 10 transmission through the internet.

11 (4) "Tax return" means a tax document which the director has authorized to be filed  
 12 electronically.

NOTE: The purpose of this bill is to establish a system to prohibit tax preparation software companies from charging taxpayers a fee to electronically file their West Virginia State tax returns.

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