

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5108

**FISCAL
NOTE**

By Delegates Rohrbach and Amos

[Introduced February 03, 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 §16-9G-3, relating to creating the Tobacco Cessation Initiative Program
3 Special Revenue Account; and directing a fixed portion of money to fund the account from
4 the Legislature.

Be it enacted by the Legislature of West Virginia:

ARTICLE 9G. TOBACCO CESSATION INITIATIVE.

§16-9G-3. Special revenue account.

1 (a) There is hereby created the "Tobacco Cessation Initiative Program Special Revenue
2 Account" in the State Treasury to be administered by the Director of the Bureau for Public Health.
3 All moneys deposited into this special account shall be expended for the purposes set forth in this
4 article, and are not authorized from collections but are to be made only in accordance with
5 appropriation by the Legislature and in accordance with the provisions of §12-3-1 *et seq.* of this
6 code and upon fulfillment of the provisions of §11B-2-1 *et seq.* of this code: *Provided*, That for the
7 fiscal year ending June 30, 2026, expenditures are authorized from collections rather than
8 pursuant to appropriation by the Legislature. Any balance, including accrued interest and other
9 returns, remaining in the fund at the end of each fiscal year shall not revert to the General Revenue
10 Fund but shall remain in the fund and be expended as provided by this section.

11 (b) Notwithstanding any provision of §11B-2-20 of this code to the contrary, on or before
12 July 30, 2026, and each July 30 thereafter, the amount of \$5 million from the interest and other
13 return earned that may accrue on the moneys in the Revenue Shortfall Reserve Fund – Part B
14 during the next preceding fiscal year shall be transferred to the Tobacco Cessation Initiative
15 Program Special Revenue Account and expended solely for the purposes set forth in this article.

NOTE: The purpose of this bill is to fund the Tobacco Use Cessation Initiative.

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