

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5167

By Delegates Miller, Hanshaw (Mr. Speaker), Mallow,

Fehrenbacher, Flanigan, and Heckert

[Introduced February 04, 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 article,
2 designated §3-1D-1, §3-1D-2, §3-1D-3, §3-1D-4, §3-1D-5, §3-1D-6, and §3-1D-7, relating
3 to creating the Taxpayer Accountability for Public Service Act; creating a short title;
4 providing findings; defining terms; providing that to be eligible as a candidate for public office
5 a person shall prove that payment of taxes has been made; setting exemptions; providing for
6 enforcement; and setting an effective date.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1D. ACCOUNTABILITY FOR PUBLIC SERVICE ACT.

§3-1D-1. **Short** **title.**

1 This Act may be cited as the "Taxpayer Accountability for Public Service Act."

§3-1D-2. **Findings.**

1 The legislature finds that:

2 (1) Payment of lawfully assessed taxes is a fundamental civic duty;

3 (2) Public officials must demonstrate their commitment to civic responsibility; and

4 (3) Failure to pay personal property taxes indicates a disregard for legal obligations.

§3-1D-3. **Definitions.**

1 For the purposes of this act:

2 "Certification of tax compliance" means documentation issued by the appropriate tax
3 authority verifying that a candidate has paid all personal property taxes due or has entered into an
4 approved payment plan.

5 "Personal property tax" means any tax lawfully assessed on personal property owned by
6 an individual.

7 "Public office" means any elected position at the local, state, or within the jurisdiction.

§3-1D-4. **Candidate** **eligibility** **requirements.**

1 (a) No person may be eligible to qualify as a candidate for public office if that person has
2 unpaid personal property taxes that are past due.

3 (b) Each candidate for public office shall submit a certification of tax compliance when filing
4 qualifying papers for candidacy.

5 (c) The election authority shall verify tax compliance with the appropriate tax compliance
6 with the appropriate tax collection agency before certifying any candidate for the ballot.

§3-1D-5.

Exceptions.

1 (a) A person may run for public office if he or she has entered into a payment plan
2 approved by the tax authority and are in good standing with that plan.

(b) A person may run for public office if he or she has filed a good faith challenge to the tax assessment and the challenge is pending resolution.

§3-1D-6. Enforcement.

1 The election authority shall remove from the ballot any candidate who is found to have
2 unpaid personal property taxes by April 1 of the election year pursuant to §11A-1-3 of this code
3 and does not qualify for an exception under §3-1D-5(b) of this code. Any person who knowingly
4 files false information regarding their tax status shall be disqualified from running for public office
5 for a period of five years. The process for filling a vacancy in nomination as provided in §3-5-
6 19(a)(3) of this code, if such disqualification results in a vacancy in nomination, shall be followed.

§3-1D-7.

Effective

date.

1 This Act shall take effect immediately upon passage.

NOTE: The purpose of this bill is to create the Taxpayer Accountability for Public Service Act providing that to be eligible as a candidate for public office a person shall prove that payment of taxes has been made.

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