

# **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.

3        (b) A person may run for public office if he or she has filed a good faith challenge to the tax  
4 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.