

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5169

**FISCAL
NOTE**

By Delegate Willis

[Introduced February 04, 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 §11-21-26a, relating to creating a state tax deduction for parents whose
3 children qualify for a "Trump Account," as set forth in 26 USC 530A.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

**§11-21-26a. Tax deduction for individuals claiming a federal "Trump Account" for
newborns.**

1 (a) All persons claiming a federal "Trump Account," as provided in federal code 26 USC
2 530A, are eligible to receive a tax deduction as set forth in subsection (c).
3 (b) Parents shall only be eligible if their children are eligible for the "Trump Account."
4 (c) Any payment made by parents utilizing the "Trump Account" on behalf of their children
5 shall be eligible for a state tax deduction, as similarly provided for college savings plans ("Smart
6 529" plans or "529 plans") in §18-30-9 of this code.

NOTE: The purpose of this bill is to create a state tax deduction for parents whose children qualify for a "Trump Account," as set forth in 26 USC 530A.

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