

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5224

**FISCAL
NOTE**

By Delegates Funkhouser, Martin, Heckert, Holstein,
and Ridenour

[Requested By the Office of the Secretary of State]

[Introduced February 05, 2026; referred to the
Committee on the Judiciary]

1 A BILL to amend the Code of West Virginia, 1931, as amended, to amend said code by adding a
2 new article, designated §11-13NN-1, §11-13NN-2, §11-13NN-3, §11-13NN-4, §11-13NN-
3 5, §11-13NN-6 and §11-13NN-7, relating to creating a personal income tax credit for
4 election officials in West Virginia; providing findings and purpose; providing definitions;
5 providing nonrefundable tax credit for election officials against personal income tax in a
6 taxable year; providing for a tax credit limitation of \$100 per election and \$200 per taxable
7 year; providing that the tax credit for election officials must be used in the taxable year and
8 cannot be carried forward; providing for documentation of eligibility for the tax credit;
9 providing requirements for the documentation evidencing eligibility for the tax credit;
10 providing that documentation must be sent to the Tax Commission and the Secretary of
11 State; providing for reporting at certain time; providing for rule-making authority; and
12 providing an effective date.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13NN. WEST VIRGINIA ELECTION OFFICIAL TAX CREDIT ACT.

§11-13NN-1. Findings and Purpose.

1 The Legislature finds that is an important public policy to encourage participation in West
2 Virginia elections by providing tax credits for those persons who participate directly in the electoral
3 process as an appointed election official.

§11-13NN-2. Definitions.

1 As used in this article:

2 "Election" means the procedure whereby the voters of this state or any subdivision thereof
3 elect persons to fill public offices, or elect members of a Constitutional convention, or vote on
4 public questions.

5 "Election Official" means those persons identified in §3-1-29 of this code and who meet the
6 requirements of §3-1-28 of this code.

7 "Taxpayer" means those persons who serve as election officials to assist with the conduct

8 of an election during the taxable year for which the tax credit allowed under this section is claimed.

§11-13NN-3. Amount of credit; limitation of credit.

1 (a) There is allowed to eligible taxpayers in this state a nonrefundable credit against taxes
2 imposed by §11-21-1 et seq. of this code in the amount set forth in subsection (b) of this section.

3 (b) The amount of the credit is \$100 per election in which the taxpayer has served as an
4 election official, but not to exceed \$200 per taxable year on the total amount of tax imposed by
5 §11-21-1 et seq. of this code: Provided, That no taxpayer may be eligible for the credit unless the
6 taxpayer provides at least one half day's service during an election.

7 (c) If the amount of the credit authorized by this article is unused in any tax year, it may not
8 be applied to any other tax year.

§11-13NN-4. Qualification for credit.

1 (a) To be an eligible taxpayer under §11-13NN-3 of this code, he or she shall obtain a
2 certification from the county commission to demonstrate that the taxpayer has participated in an
3 election as set forth in §11-13NN-3 of this code.

4 (b) The certification from the county commission shall demonstrate, at a minimum:
5 (1) That the eligible taxpayer met the requirements of §3-1-28 of this code prior to serving
6 as an election official;

7 (2) The date of the election the taxpayer has participated in as defined in §11-13NN-3 of
8 this code; and

9 (3) The years and number of elections the taxpayer has served in.

10 (c) To claim the tax credit, an election official shall submit the certification from the county
11 commission to the Tax Commissioner.

12 (d) The county commission shall submit the certification to the Secretary of State for each
13 election official that participated in an election as defined in §11-13NN-3 of this code.

§11-13NN-5. Legislative Rules.

1 (a) The Tax Commissioner may propose rules for legislative approval in accordance with

2 the provisions of §29A-3-1 et seq. of this code as may be necessary to carry out the purposes of
3 this article.

4 (b) The Secretary of State may propose rules for legislative approval in accordance with
5 the provisions of §29A-3-1 et seq. of this code as may be necessary to carry out the purposes of
6 this article.

§11-13NN-6. Tax credit review report.

1 Beginning on the first day of the second taxable year after the passage of this article and
2 every two years thereafter, the Secretary of State shall submit to the Governor, the President of the
3 Senate, and the Speaker of the House of Delegates a tax credit review and accountability report
4 evaluating the cost effectiveness of the tax credit during the most recent two-year period for which
5 information is available.

§11-13NN-7. Effective date.

1 The credit created by this article shall be allowed for qualified election officials after
2 December 31, 2028.

NOTE: The purpose of this bill is to provide for a \$100 tax credit per election for service by an election official to West Virginia Personal income tax liabilities. The tax credit shall not exceed \$200 for any taxable year.

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