

# WEST VIRGINIA LEGISLATURE

## 2026 REGULAR SESSION

Introduced

### House Bill 5329

FISCAL  
NOTE

By Delegates Funkhouser, Horst, Clark, Masters,

Hite, Ridenour, Miller, and White

[Introduced February 09, 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 §7-20-8a, relating to the creation of an operational sinking fund; providing for  
 3 the collection of funds; providing for a limit; describing where the fund is permitted for  
 4 usage; and providing for an effective date.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 20. FEES AND EXPENDITURES FOR COUNTY DEVELOPMENT.**

**§7-20-8a. Establishment of operational sinking fund.**

1 (a) Establishment of fund. – A portion of impact fees collected under this article may be  
 2 placed into an operational sinking fund, to allow for the funding of various operations related to  
 3 expanding public services due to growth.

4 (b) Collection of existing funds. – Funds already collected may be used in the same  
 5 manner.

6 (c) Limit of funds. – Operational funds shall not be more than 25% of the total impact fee  
 7 assessed.

8 (d) Where fund is allowed. – Operational impact fees are allowed for all county operations  
 9 except for schools.

10 (e) Effective date. -This section shall be effective from passage.

NOTE: The purpose of this bill is to provide for the creation of an operational sinking fund for impact fees.

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