

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5390

By Delegates G. Howell, Criss, Riley, Worrell, Statler,
Anderson, Martin, Fehrenbacher, Masters, Linville,
and G. Ward

[Introduced February 10, 2026; referred to the
Committee on the Judiciary]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding two new sections,
2 designated §4-2-10a, and §4-2-10b, relating to fiscal notes, establishing that fiscal notes
3 submitted to the Legislature constitute sworn testimony, imposing criminal penalties for
4 knowingly false or materially misleading fiscal notes, requiring referral for prosecution, and
5 creating a safe harbor for those fiscal notes submitted and made in good faith.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 2. LEGISLATIVE AUDITOR; POWERS; FUNCTIONS; DUTIES;
COMPENSATION.**

§4-2-10a. Fiscal notes deemed sworn testimony; penalties for intentional falsification.

1 (a) Legislative findings.

2 The Legislature finds that fiscal notes are relied upon by legislators in evaluating the
3 financial impact of proposed legislation and materially influence legislative decision making. The
4 accuracy and good-faith preparation of fiscal notes are essential to the integrity of the legislative
5 process.

6 (b) Fiscal notes deemed sworn testimony.

7 Any fiscal note, fiscal estimate, cost projection, or financial impact statement submitted to
8 the Legislature or any of its committees by a state agency, political subdivision, public official, or
9 employee in connection with proposed legislation shall be deemed sworn testimony for purposes
10 of the legislative process.

11 (c) Prohibited conduct.

12 A person commits a violation of this section if the person knowingly and intentionally
13 prepares, submits, or causes to be submitted a fiscal note that contains false information or
14 materially misleading information, including but not limited to the intentional omission of known
15 costs, intentional understatement or overstatement of fiscal impact, or the manipulation of
16 assumptions for the purpose of misleading the Legislature.

17 (d) Standard of proof.

18 No violation of this section shall be found based on reasonable estimates, good-faith
19 assumptions, mathematical error, or differences in professional judgment. Liability under this
20 section requires proof that the person acted knowingly and with intent to mislead the Legislature.

21 (e) Criminal penalty.

22 A person who violates this section is guilty of perjury under §61-5-1 of this code and, upon
23 conviction, shall be punished as provided therein.

24 (f) Mandatory referral.

25 Upon a determination by the presiding officer of either house, or by a majority vote of a
26 standing committee, that credible evidence exists of a violation of this section, the matter shall be
27 referred to the appropriate prosecuting authority for investigation and potential prosecution.

28 (g) Applicability.

29 This section applies to all fiscal notes submitted on or after the effective date of this
30 section.

§4-2-10b. Correction and safe harbor for fiscal notes submitted in good faith.

1 (a) Voluntary correction permitted.

2 Any state agency, political subdivision, public official, or employee that submits a fiscal
3 note to the Legislature may voluntarily correct, amend, or supplement that fiscal note at any time
4 prior to final action on the bill to which the fiscal note relates.

5 (b) Required disclosure of corrections.

6 A corrected or amended fiscal note shall clearly identify the changes made and shall
7 include a brief explanation of the reason for the correction, including whether the change results
8 from newly discovered information, a clerical or mathematical error, or a revised assumption made
9 in good faith.

10 (c) Safe harbor.

11 No person shall be subject to criminal liability under §4-2-10a of this code for a fiscal note

12 that is timely corrected or amended pursuant to this section, provided the original fiscal note was
13 prepared in good faith and the correction is made promptly upon discovery of the error or
14 omission.

15 (d) No protection for intentional misconduct.

16 The safe harbor established by this section does not apply to any fiscal note that was
17 knowingly or intentionally false or materially misleading at the time it was submitted, or where the
18 correction is made only after the initiation of an investigation, hearing, or formal finding regarding
19 the accuracy of the fiscal note.

20 (e) Legislative record.

21 Both the original fiscal note and any corrected or amended fiscal note shall be maintained
22 as part of the official legislative record.

NOTE: The purpose of this bill is to establish that fiscal notes submitted to the Legislature constitute sworn testimony, imposing criminal penalties for knowingly false or materially misleading fiscal notes, requiring referral for prosecution, and creating a safe harbor for those fiscal notes submitted and made in good faith.

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