

# WEST VIRGINIA LEGISLATURE

## 2026 REGULAR SESSION

Introduced

### House Bill 5654

FISCAL  
NOTE

By Delegate Pinson

[Introduced February 17, 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 §11-21-12o, relating to exempting retirement benefits received by Division of  
3 Natural Resources Police Officers from personal income tax.

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

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-12o. Retirement benefits of member Division of Natural Resources Police Officers**

**exempt.**

1 Retirement benefits received by Natural Resources Police Officers under §20-18-1 et seq.  
2 shall be exempt from the tax imposed by this article.

NOTE: The purpose of this bill is to exempt retirement benefits received by Natural Resources Police Officers from West Virginia personal income tax.

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