

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 1076

**FISCAL
NOTE**

By Senator Rucker

[Introduced February 23, 2026; referred
to the Committee on Pensions; and then to the
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new a section,
 2 designated §8-22A-33b, relating to authorizing municipalities that employ police or
 3 firefighters not participating in any state retirement system to elect to become participating
 4 employers in the Municipal Police Officers and Firefighters Retirement System; providing
 5 for election by new hire police officers and firefighters not participating in any state
 6 retirement system to participate in the Municipal Police Officers and Firefighters
 7 Retirement System; making all new hire police and firefighters of an electing municipality
 8 members of the Municipal Police Officers and Firefighters Retirement System; and
 9 providing dates by which elections must be made.

Be it enacted by the Legislature of West Virginia:

**ARTICLE 22A. WEST VIRGINIA MUNICIPAL POLICE OFFICERS AND
 FIREFIGHTERS RETIREMENT SYSTEM.**

**§8-22A-33b. Special authorization for municipal police or firefighters not participating in a
 state retirement system.**

1 (a) Notwithstanding any provision of this code to the contrary, any municipality or municipal
 2 subdivision that employs individuals as members of paid police departments or paid fire
 3 departments and whose current police officers or firefighters are not participating in any state
 4 retirement system may elect, as provided in same manner as provided in §8-22A-28(a) of this
 5 code, to become a participating public employer in the plan and thereby include its police officers
 6 and firefighters in the membership of the plan subject to the restrictions provided in this section.

7 (b) Police officers and firefighters who become eligible pursuant to this section and who
 8 were hired before January 1, 2027, may elect to participate in the Municipal Police and Firefighters
 9 Retirement System administered by the West Virginia Consolidated Public Retirement Board:
 10 Provided, That no police officer or firefighter participating in the Municipal Police and Firefighters
 11 Retirement System may move any service credit or dollars previously accrued from any other

12 retirement plan into the Municipal Police and Firefighters Retirement System: *Provided, however,*
13 That no police officer or firefighter participating in the Municipal Police and Firefighter Retirement
14 System may participate in any other retirement system or plan offered by the police officer's or
15 firefighter's employer: *Provided further,* That police officers and firefighters hired before January 1,
16 2027, must inform the West Virginia Consolidated Public Retirement Board in writing of their
17 choice to become a member of the Municipal Police and Firefighters Retirement System to begin
18 membership: *And provided further,* That any police officer or firefighter hired before January 1,
19 2026, who does not choose to become a member of the Municipal Police and Firefighter
20 Retirement System must inform the West Virginia Consolidated Public Retirement Board in writing
21 of their decision not to participate on or before March 31, 2027, and may not choose to participate
22 in the Municipal Police and Firefighter Retirement System after that date.

23 (c) The municipality or municipal subdivision must make its election on or prior to
24 December 1, 2026.

25 (d) Once a municipality or municipal subdivision makes its election to become a
26 participating public employer pursuant to this section, all police officers or firefighters hired by the
27 municipality or municipal subdivision after the date of election shall be members of the plan. The
28 municipality or municipal subdivision shall notify the Consolidated Public Retirement Board in
29 writing of any police officer or firefighter who has decided to become a member of the plan.

NOTE: The purpose of this bill is to allow municipalities not participating in any retirement plan administered by the Consolidated Public Retirement Board or the Municipal Pensions Oversight Board to elect to become participating employers in the Municipal Police Officers and Firefighters Retirement System.

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