

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 110

**FISCAL
NOTE**

By Senator Garcia

[Introduced January 14, 2026; referred to
the Committee on the Judiciary; and then to the
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,
2 designated §23-4D-1, §23-4D-2, §23-4D-3, §23-4D-4, §23-4D-5, and §23-4D-6, relating to
3 creating the West Virginia Black Lung Program; granting entitlement for pain and suffering
4 for occupational pneumoconiosis; providing that 10 years' exposure as a miner is a
5 conclusive presumption of entitlement to pain and suffering benefits; providing for
6 calculation of benefits; setting forth tax credit for benefits; imposing additional severance
7 tax and tax on generation of electricity by solar and wind devices; creating the State Black
8 Lung Fund; requiring the Governor and Legislature to cooperate with other states to
9 attempt to recoup the federal excise tax on coal; and requiring proposal of rules by the
10 Insurance Commissioner and Tax Commissioner.

Be it enacted by the Legislature of West Virginia:

ARTICLE 4D. WEST VIRGINIA STATE BLACK LUNG PROGRAM.

§23-4D-1. Black lung program; rules.

1 Notwithstanding any other provision of this code to the contrary, a claim for pain and
2 suffering for occupational pneumoconiosis shall be governed by this article. Beginning on July 1,
3 2026, the Insurance Commissioner shall propose rules for legislative approval, in accordance with
4 §29A-3-1 et seq. of this code, to implement the purposes of this article and institute the West
5 Virginia State Black Lung Program.

§23-4D-2. Presumption of black lung; 15 years' exposure.

1 (a) If it is shown that the claimant or deceased employee has been exposed to the hazards
2 of inhaling minute particles of dust in the course of and resulting from his or her employment in
3 West Virginia for a period of 10 years during the 15 years immediately preceding the date of his or
4 her last exposure to such hazard and that the claimant or deceased employee has sustained a
5 chronic respiratory disability, there is a presumption that the claimant is suffering or the deceased
6 employee was suffering at the time of his or her death from occupational pneumoconiosis which
7 arose out of and in the course of his or her employment. This presumption is conclusive for the

8 purpose of establishing an entitlement to pain and suffering.

9 (b) Once proof is provided to establish a miner's 15 years of exposure and presumptive
10 requirement that the miner has occupational pneumoconiosis or black lung, the claimant is entitled
11 to monetary benefits for pain and suffering alone. A total disability is not required to receive these
12 benefits and these benefits may be received in addition to any total disability award or federal
13 black lung benefits.

§23-4D-3. Calculation of benefits; claimants receiving federal benefits.

1 A claimant who has established exposure of 15 years is entitled to receive a monthly
2 payment of \$200. A claimant is also entitled to a monthly increase of \$15 for each year in addition
3 to the initial 15 years of exposure. A work year shall be calculated in terms of the number of hours
4 a claimant worked during a calendar year. For this purpose, 1000 hours shall be considered a full
5 work year. Any time less than 1000 hours in a calendar year shall be prorated when computing the
6 award of the monthly benefit.

§23-4D-4. Tax credit for benefits received under this article.

1 Claimants receiving benefits under this article are entitled to claim those benefits as a
2 credit against their state personal income tax. The Tax Commissioner shall propose rules for
3 legislative approval, in accordance with §29A-3-1 et seq. of this code, to implement this section.

§23-4D-5. Additional tax imposed on severance of natural resources; and generation of
electricity by wind or solar devices.

1 In addition to the taxes imposed under §11-13A-1 et seq. of this code or in any other
2 chapter of this code, there is hereby levied and shall be collected from every person exercising the
3 privilege of severing, extracting, reducing to possession, and producing for sale, profit or
4 commercial use, coal, natural gas or oil, or for the generation of electricity by wind or solar devices
5 equal to one-tenth of the existing tax on each such person. The additional revenue generated by
6 these taxes shall be deposited into the "State Black Lung Fund" which is hereby created in the
7 general revenue account to be used exclusively to offset the cost of the Black Lung Program.

8 The Tax Commissioner shall propose rules for legislative approval, in accordance with
9 §29A-3-1 et seq. of this code, to implement this section.

§23-4D-6. Governor and Legislature to attempt to recoup current tax on coal.

1 The Governor and Legislature shall cooperate with other coal producing states in order to
2 attempt to recoup a portion of the current federal tax on coal as a means to offset the cost of the
3 black lung benefits under this article.

NOTE: The purpose of this bill is to create the West Virginia Black Lung Program and to grant entitlement for pain and suffering for occupational pneumoconiosis.

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