

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

**Senate Bill 28**

**FISCAL  
NOTE**

By Senator Barrett

[Introduced January 14, 2026; referred

to the Committee on Pensions; and then to the  
Committee on Finance]

1 A BILL to amend and reenact §15-2A-21 of the Code of West Virginia, 1931, as amended, relating  
2 to using accrued leave to acquire additional credited service toward retirement; clarifying  
3 that a leave day equals eight hours' leave; and granting members entering retirement  
4 system after July 1, 2015, the option to use leave days to acquire additional service for  
5 retirement.

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

**ARTICLE 2A. WEST VIRGINIA STATE POLICE RETIREMENT SYSTEM.**

**§15-2A-21. Retirement credited service through member's use, as option, of accrued  
annual or sick leave days.**

1 (a) For purposes of this section, an annual leave or sick leave day shall be the equivalent of  
2 eight hours of leave.

3 (b) Any member accruing annual leave or sick leave days may, after April 9, 2005, elect to  
4 use the days at the time of retirement to acquire additional credited service in this retirement  
5 system. The days shall be applied on the basis of two workdays' credit granted for each one day of  
6 accrued annual or sick leave days, with each month of retirement service credit to equal 20  
7 workdays and with any remainder of 10 workdays or more to constitute a full month of additional  
8 credit and any remainder of less than 10 workdays to be dropped and not used, notwithstanding  
9 any provisions of the code to the contrary. ~~Provided, That for a person who first becomes a~~  
10 member of the retirement system on or after July 1, 2015, accrued annual and sick leave days may  
11 not be applied to acquire additional credited service. The credited service shall be allowed and not  
12 considered to controvert the requirement of no more than 12 months' credited service in any year's  
13 period.

14 (c) A person who first becomes a member of the retirement system on or after July 1, 2015,  
15 accruing annual leave or sick leave days may, after the effective date of this section, elect to use  
16 the days at the time of retirement to acquire additional credited service in this retirement system.  
17 The days shall be applied on the basis of one days' credit granted for each one day of accrued

18 annual or sick leave days, with each month of retirement service credit to equal 20 days and with  
19 any remainder of 10 days or more to constitute a full month of additional credit and any remainder  
20 of less than 10 days to be dropped and not used, notwithstanding any provisions of this code to the  
21 contrary. The credited service shall be allowed and not considered to controvert the requirement of  
22 no more than 12 months' credited service in any year's period.

NOTE: The purpose of this bill is to provide for a phased in increase in the homestead exemption; provide that change to exemption contingent on passage of constitutional amendment; and repeal limitation on levy rates when appraisal results in tax increase.

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