

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 453

**FISCAL
NOTE**

By Senator Chapman

[Introduced January 16, 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 §11-21-98, relating to personal income tax; and providing for a deduction of
3 state payments for all medical payments by an individual; and establishing rules.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-98. Tax deduction for medical payments; rules established.

1 (a) Establishment of tax deduction. — All payments by an individual of medical premiums,
2 payment of medicine, visits to medical providers, mileage to and from medical providers, and
3 copay payments for medical insurance shall be exempt from the tax imposed by this article.

4 (b) Rules. — The Tax Commissioner may promulgate such interpretive, legislative, and
5 procedural rules as the commissioner deems to be useful or necessary to carry out the purpose of
6 this section and to implement the intent of the Legislature. The Tax Commissioner may promulgate
7 emergency rules pursuant to the provisions of §29A-3-15 of this code

NOTE: The purpose of this bill is to deduct payment of medical expenses from state tax payment.

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