

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 502

**FISCAL
NOTE**

By Senators Taylor, Charnock, Helton, and Oliverio

[Introduced January 19, 2026; referred

to the Committee on Education; 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 §18B-23-1, §18B-23-2, §18B-23-3, §18B-23-4, §18B-23-5, §18B-23-6,
3 §18B-23-7, §18B-23-8, §18B-23-9, and §18B-23-10, relating to women's collegiate
4 athletics; creating a short title; providing legislative findings and purpose; creating
5 definitions; establishing permanent protections for women's collegiate sports programs
6 through endowment funding; providing for efficiency-based matching funds; establishing
7 tax credits for private contributions; ensuring compliance with Title IX; providing for
8 oversight and reporting; providing rule-making authority; and providing an effective date.

Be it enacted by the Legislature of West Virginia:

ARTICLE 23. WOMEN'S COLLEGIATE SPORTS PROTECTION ACT.

§18B-23-1. Short title.

1 This article shall be known and may be cited as the "Women's Collegiate Sports Protection
2 Act."

§18B-23-2. Legislative findings and purpose.

1 The Legislature finds that women's collegiate Olympic sports provide significant
2 educational, athletic, and leadership opportunities for students of this state; that such programs
3 face increasing financial instability due to shifting athletic funding priorities and external market
4 pressures; that operational efficiency within public institutions of higher education should be
5 encouraged and rewarded; and that permanent endowment funding provides protection against
6 program elimination, budget volatility, and inequities arising from fluctuations in athletic funding.

7 The purpose of this article is to protect and sustain women's collegiate Olympic sports
8 programs through permanent endowment funding; to reward verified institutional efficiencies; to
9 incentivize private investment through targeted tax credits; and to ensure full compliance with
10 federal Title IX requirements.

§18B-23-3. Definitions.

1 For purposes of this article:

2 "Commission" means the West Virginia Higher Education Policy Commission.

3 "Eligible institution" means a public institution of higher education in this state classified as
4 an NCAA Division I institution.

5 "Women's athletics endowment" means a permanent endowment fund established
6 pursuant to this article, the principal of which shall not be expended.

7 "Verified cost savings" means documented reductions in expenditures achieved through
8 operational efficiencies, administrative consolidation, renegotiated contracts, shared services,
9 energy efficiencies, or similar measures, certified by the commission at the close of a fiscal year.

10 "Qualified contribution" means a private monetary donation made to a women's athletics
11 endowment.

§18B-23-4. Establishment of women's athletics endowments.

1 (a) An eligible institution may establish a women's athletics endowment to support
2 women's collegiate Olympic sports programs.

3 (b) The commission may establish or designate a statewide women's athletics endowment
4 trust for the benefit of eligible institutions.

5 (c) Funds contributed to an endowment shall be invested in accordance with applicable
6 state investment standards, and only earnings may be expended.

§18B-23-5. Efficiency-based matching contributions.

1 (a) The commission may certify verified cost savings realized by an eligible institution at
2 the close of a fiscal year.

3 (b) Subject to appropriation, the state may provide matching contributions to a women's
4 athletics endowment based upon verified cost savings.

5 (c) Matching contributions shall be subject to annual caps established by the Legislature.

6 (d) Savings eligible for matching under this section may not result from reductions in
7 academic programs, faculty positions, essential student services, or actions impairing compliance
8 with federal Title IX requirements.

§18B-23-6. Tax credits for private contributions.

1 (a) A taxpayer making a qualified contribution to a women's athletics endowment shall be
2 allowed a credit against the personal income tax imposed by §11-21-1 *et seq.* of this code or the
3 corporation net income tax imposed by article §11-24-1 *et seq.* of this code equal to 50 percent of
4 the value of the contribution.

5 (b) The total amount of credit allowed per taxpayer and statewide shall be subject to annual
6 caps established by the Legislature.

7 (c) The Tax Commissioner shall administer the credit in coordination with the commission.

§18B-23-7. Use of endowment earnings.

1 Earnings from a women's athletics endowment may be used solely for scholarships,
2 coaching and training staff, equipment, facilities, travel, and other expenses directly related to
3 women's collegiate Olympic sports programs.

§18B-23-8. Oversight and reporting.

1 (a) Each participating institution shall submit an annual report to the commission detailing
2 verified cost savings, matching contributions received, private contributions, expenditures, and
3 compliance with Title IX.

4 (b) The commission shall submit an annual consolidated report to the Legislature.

5 (c) Endowments established pursuant to this article shall be subject to periodic
6 independent audit.

§18B-23-9. Rulemaking authority.

1 The commission may promulgate legislative rules in accordance with §29A-3A-1 *et seq.* of
2 this code to implement the provisions of this article.

§18B-23-10. Effective date.

1 This article shall take effect July 1 following passage.

NOTE: The purpose of this bill is to create the Women's Collegiate Sports Protection Act.

Strike-throughs indicate language that would be stricken from a heading or the present law

and underscoring indicates new language that would be added.