

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Committee Substitute

for

Senate Bill 502

By Senators Taylor, Charnock, Helton, Oliverio, and

Rose

[Reported February 6, 2026, from the Committee on
Education]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article, designated §18B-23-1, §18B-23-2, §18B-23-3, §18B-23-4, §18B-23-5, §18B-23-6, §18B-23-7, §18B-23-8, §18B-23-9, and §18B-23-10, relating to women's collegiate athletics; creating a short title; providing legislative findings and purpose; creating definitions; establishing permanent protections for women's collegiate sports programs through endowment funding; providing for efficiency-based matching funds; establishing tax credits for private contributions; limiting use of earnings from a women's athletics endowment; ensuring compliance with Title IX; providing for 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.

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

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

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

The purpose of this article is to protect and sustain women's collegiate Olympic sports programs through permanent endowment funding; to reward verified institutional efficiencies; to incentivize private investment through targeted tax credits; and to ensure full compliance with 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 eligible institution may provide matching contributions to a
4 women's 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

with federal Title IX requirements.

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

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

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

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

§18B-23-7. Use of endowment earnings.

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

§18B-23-8. Oversight and reporting.

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

(b) The commission shall submit an annual consolidated report to the Joint Committee on Government and Finance.

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

§18B-23-9. Rulemaking authority.

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

§18B-23-10. Effective date.

This article shall take effect July 1 following passage.