

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **Senate Bill 81**

By Senator Phillips

[Introduced January 14, 2026; referred

to the Committee on the Judiciary]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,  
2 designated §11-9-2b, relating to permitting investigators in the State Tax Division to carry  
3 concealed weapons.

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

## **ARTICLE 9. CRIMES AND PENALTIES.**

### **§11-9-2b. State Tax Division investigators authority to carry concealed weapons.**

1 (a) Notwithstanding any provision of this code to the contrary, the Tax Commissioner may  
2 allow, consistent with this section, an investigator or agent employed or contracted by the tax  
3 division to carry a concealed firearm while performing his or her official duties.

4 (b) An investigator employed by the tax division may carry a concealed firearm while  
5 performing his or her official duties solely for the purposes of defense of self or others if the  
6 investigator has:

7 (1) Obtained approval by the Tax Commissioner;

8 (2) Been determined not to be prohibited from possessing a firearm under state or federal  
9 law;

10 (3) Obtained and maintains a concealed handgun license pursuant to §61-7-1 *et seq.*; and

11 (4) Successfully completed a firearms training and certification program equivalent to that  
12 provided to officers attending an entry level law-enforcement certification course provided at the  
13 West Virginia State Police Academy. The investigator shall thereafter successfully complete an  
14 annual firearms qualification course equivalent to that required of certified law-enforcement  
15 officers as established by legislative rule. The tax division may reimburse the investigator for the  
16 cost of the training and requalification.

17 (c) Neither the state, a political subdivision, an agency, nor an employee of the state acting  
18 in an official capacity may be held personally liable for an act of an investigator employed by the  
19 tax division if the act or omission was done in good faith while the investigator was performing  
20 official duties on behalf of the tax division.

NOTE: The purpose of this bill is to permit investigators in the State Tax Division to carry concealed weapons.

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