

# WEST VIRGINIA LEGISLATURE

## 2026 REGULAR SESSION

Introduced

### Senate Bill 839

FISCAL  
NOTE

By Senator Morris

[Introduced February 9, 2026; referred  
to the Committee on the Judiciary; 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 §11-13NN-1, §11-13NN-2, §11-13NN-3, §11-13NN-4, §11-13NN-5, §11-13NN-  
 3 6, and §11-13NN-7, relating to creating a personal income tax credit for election officials in  
 4 West Virginia; providing findings and purpose; defining terms; creating a nonrefundable tax  
 5 credit for election officials against personal income tax in a taxable year; providing for a tax  
 6 credit limitation of \$100 per election and \$200 per taxable year; providing that the tax credit  
 7 for election officials must be used in the taxable year and cannot be carried forward;  
 8 providing for documentation of eligibility for the tax credit; providing requirements for the  
 9 documentation evidencing eligibility for the tax credit; providing that documentation must  
 10 be sent to the Tax Commission and the Secretary of State; providing for reporting at certain  
 11 time; permitting rulemaking; and setting an effective date.

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

**ARTICLE 13NN. WEST VIRGINIA ELECTION OFFICIAL TAX CREDIT ACT.**

**§11-13NN-1. Findings and Purpose.**

1 The Legislature finds that is an important public policy to encourage participation in West  
 2 Virginia elections by providing tax credits for those persons who participate directly in the electoral  
 3 process as an appointed election official.

**§11-13NN-2. Definitions.**

1 As used in this article:

2 "Election" means the procedure whereby the voters of this state or any subdivision thereof  
 3 elect persons to fill public offices, or elect members of a Constitutional convention, or vote on  
 4 public questions.

5 "Election Official" means those persons identified in §3-1-29 of this code and who meet the  
 6 requirements of §3-1-28 of this code.

7 "Taxpayer" means those persons who serve as election officials to assist with the conduct  
 8 of an election during the taxable year for which the tax credit allowed under this section is claimed.



3 this article.

4 (b) The Secretary of State may propose rules for legislative approval in accordance with  
5 the provisions of §29A-3-1 et seq. of this code as may be necessary to carry out the purposes of  
6 this article.

**§11-13NN-6. Tax credit review report.**

1 Beginning on the first day of the second taxable year after the passage of this article and  
2 every two years thereafter, the Secretary of State shall submit to the Governor, the President of the  
3 Senate, and the Speaker of the House of Delegates a tax credit review and accountability report  
4 evaluating the cost effectiveness of the tax credit during the most recent two-year period for which  
5 information is available.

**§11-13NN-7. Effective date.**

1 The credit allowed by this article shall be allowed for qualified election officials after  
2 December 31, 2028.

NOTE: The purpose of this bill is to provide for a \$100 tax credit per election for service by an election official to West Virginia Personal income tax liabilities. The tax credit shall not exceed \$200 for any taxable year.

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