

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

**House Bill 4188**

**FISCAL  
NOTE**

By Delegates Crouse and Drennan

[Introduced January 14, 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 §16-2E-6, relating to the creation of a tax credit for companies who donate to  
3 pregnancy and birthing centers in this state.

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

**ARTICLE 2E. BIRTHING CENTERS.**

**§16-2E-6. Creation of the tax credit for businesses who donate to birthing centers.**

1 (a) An eligible company may apply for, and the Tax Commissioner shall allow a  
2 nonrefundable tax credit equivalent to the amount of any donation to a birthing center or  
3 pregnancy center in this state.

4 (b) In order for any eligible company to claim a tax credit under this section, the company  
5 must provide proof of the contribution to the birthing center or pregnancy center.

6 (c) The Tax Commissioner shall be responsible for the implementation of this tax credit.

NOTE: The purpose of this bill is to create a tax credit for companies who donate to pregnancy and birthing centers in this state.

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