

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4713

**FISCAL
NOTE**

By Delegates Holstein, Hornby, Chiarelli, J. Cannon,
and T. Howell

[Introduced January 21, 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 §11-21-12o, relating to exempting cash tips from personal income tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12o. Cash tips exempt.

1 Cash tips received from any source shall be exempt from the tax imposed by this article.

NOTE: The purpose of this bill is to exempt cash tips from West Virginia personal income tax.

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