

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

### **Introduced**

## **House Bill 4883**

**FISCAL  
NOTE**

By Delegates Bridges, Roop, Dean, Clark, Young,

Foggin, Vance, Pritt, Willis, and Kump

[Introduced January 28, 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 personal income tax on overtime.

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

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-12o. Overtime pay exempt.**

- 1 Overtime pay shall be exempt from the tax imposed by this article.

NOTE: The purpose of this bill is to exempt personal income tax on overtime pay.

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