

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4968

**FISCAL
NOTE**

By Delegates Vance, Kump, Martin, and Mallow

[Introduced January 29, 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 the first \$20,000 of income of resident
3 individuals from personal income taxation.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12o. Additional modification of adjusted gross income of West Virginia ~~of~~ resident individual.

1 For taxable years beginning on or after January 1, 2026, an additional modification
2 reducing federal adjusted gross income is hereby authorized in an amount equal to the first
3 \$20,000 of income of a West Virginia resident individual, or of a husband and wife whose West
4 Virginia taxable income is determined jointly.

NOTE: The purpose of this bill is to exempt the first \$20,000 of income of resident individuals from personal income taxation.

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