

# **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.