

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 622

**FISCAL
NOTE**

By Senator Phillips

[Introduced January 27, 2026; referred
to the Committee on Finance]

- 1 A BILL to amend and reenact §11-13BB-14 of the Code of West Virginia, 1931, as amended,
2 relating to extending the mine safety technology tax credit.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13BB. WEST VIRGINIA INNOVATIVE MINE SAFETY TECHNOLOGY TAX

CREDIT

ACT.

§11-13BB-14. Termination.

- 1 The tax credit authorized in this article shall terminate December 31, ~~2025~~ 2028.

NOTE: The purpose of this bill is to extend the termination date of the Innovative Mine Safety Technology Tax Credit.

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