

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 680

**FISCAL
NOTE**

By Senators Rose, Chapman, and Rucker

[Introduced January 30, 2026; referred
to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding two new articles,
2 designated §11-21B-1, §11-21B-2, §11-21B-3, §11-21B-4, §11-21B-5, §11-21B-6, §11-
3 21B-7, and §11-21B-8, §11-24A-1, §11-24A-2, §11-24A-3, §11-24A-4, §11-24A-5, and §11-
4 24A-6, relating to repealing the personal income tax; and repealing the corporate net
5 income tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21B. REPEAL OF PERSONAL INCOME TAX.

§11-21B-1. Legislative findings.

1 The Legislature finds that:

2 (1) The imposition of a personal income tax and corporate net income tax places a
3 significant burden on individuals, families, and businesses;

4 (2) Eliminating these taxes will improve economic competitiveness, attract new residents
5 and employers, and encourage job creation; and

6 (3) Revenue replacement and fiscal stability can be achieved through alternative tax
7 structures, spending discipline, and economic growth.

§11-21B-2. Purpose.

1 The purpose of this act is to repeal the personal income tax imposed under Chapter 11,
2 Article 21 of the West Virginia Code and the corporate net income tax imposed under Chapter 11,
3 Article 24, and to terminate the administration and collection of such taxes.

§11-21B-3. Repeal.

1 Chapter 11, Article 21 of the Code of West Virginia, 1931, as amended, entitled "Personal
2 Income Tax," is hereby repealed in its entirety.

§11-21B-4. Termination of tax liability.

1 (a) No personal income tax shall be imposed on income earned on or after January 1,
2 2028.

3 (b) Tax liabilities incurred for taxable years ending on or before December 31, 2027 shall

4 remain enforceable and collectible under prior law.

§11-21B-5. Administration and final returns.

1 (a) The State Tax Commissioner shall prescribe forms and procedures for final returns,
2 assessments, refunds, and audits related to taxable years ending prior to the effective date.

3 (b) Refunds lawfully due shall continue to be paid notwithstanding the repeal.

§11-21B-6. Conforming repeals and amendments.

1 All provisions of this code that reference the personal income tax or corporate net income
2 tax, including but not limited to withholding, estimated payments, credits, penalties, interest, and
3 administrative procedures, are hereby repealed or amended to conform with this act.

§11-21B-7. Rulemaking authority.

1 The State Tax Commissioner may promulgate emergency and legislative rules to
2 implement this act, including transitional administration and record retention requirements.

§11-21B-8. Effective date.

1 This act shall take effect July 1, 2026, except as otherwise expressly provided herein.

ARTICLE 24A. REPEAL OF CORPORATE NET INCOME TAX.

§11-24A-1. Repeal.

1 Chapter 11, Article 24 of the Code of West Virginia, 1931, as amended, entitled
2 "Corporation Net Income Tax," is hereby repealed in its entirety.

§11-24A-2. Termination of tax liability.

1 (a) No corporate net income tax shall be imposed for taxable years beginning on or after
2 January 1, 2028.

3 (b) Liabilities incurred for taxable years beginning prior to this date shall remain
4 enforceable and collectible under prior law.

§11-24A-3. Administration and final filings.

1 The State Tax Commissioner shall provide for final returns, assessments, collections,
2 audits, and refunds as necessary to close out administration of the repealed tax.

§11-24A-4. Conforming repeals and amendments.

1 All provisions of this code that reference the personal income tax or corporate net income
2 tax, including but not limited to withholding, estimated payments, credits, penalties, interest, and
3 administrative procedures, are hereby repealed or amended to conform with this act.

§11-24A-5. Rulemaking authority.

1 The State Tax Commissioner may promulgate emergency and legislative rules to
2 implement this act, including transitional administration and record retention requirements.

§11-24A-6. Effective date.

1 This act shall take effect July 1, 2026, except as otherwise expressly provided herein.

NOTE: The purpose of this bill is to repeal the personal income tax and the corporate net 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.