

sWEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4585

By Delegates Funkhouser, Clark, Chiarelli, G. Howell,
Flanigan, Linville, Canterbury, Akers, Drennan,
Anders, and Kyle

[Introduced January 20, 2026; referred to the
Committee on Finance]

1 A BILL to amend and reenact §11-13JJ-4 of the Code of West Virginia, 1931, as amended, relating
2 to modifying eligibility for volunteer firefighters.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13JJ. WEST VIRGINIA VOLUNTEER FIREFIGHTER TAX CREDIT ACT.

§11-13JJ-4. Qualification for credit.

1 (a) To be an eligible volunteer firefighter under §11-13JJ-3 of this code, he or she shall
2 obtain certification from the chief of the volunteer fire department to demonstrate the following:

3 (1) The volunteer firefighter has been an active member in good standing of the volunteer
4 fire department for the entire year; or

5 (2) Has been an active member in good standing of the volunteer fire department and
6 another volunteer fire department of this state for the entire year; and

7 (3) Has participated as an active member as defined in §11-13JJ-3 of this code on-site at
8 least ~~30~~ 10 percent of the volunteer fire department activities during the year; and

9 (4) Has met or exceeded all certification and training for active member firefighters
10 required under the laws of this state.

11 (b) The certification from the chief of the volunteer firefighter department shall
12 demonstrate, at a minimum:

13 (1) The rank or position of the volunteer firefighter;

14 (2) The years of service for the volunteer firefighter;

15 (3) The number of emergency situations the volunteer firefighter responded in the year of
16 active membership; and

17 (4) The number of meetings or training attended by the volunteer firefighter in the year of
18 active membership.

19 (c) To claim the tax credit, a volunteer firefighter shall submit the certification from the chief
20 of the volunteer fire department to the Tax Commissioner.

NOTE: The purpose of this bill is to modify eligibility for volunteer firefighters.

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