

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

**House Bill 4895**

**FISCAL  
NOTE**

By Delegates White, Pinson, Butler, Coop-Gonzalez,  
Dillon, Anders, B. Ward, Howell, T., Ridenhour, Hite,  
and Worrell

[Introduced January 28, 2026; referred to the  
Committee on Finance]

1 A BILL to amend and reenact §11-21-16 of the Code of West Virginia, 1931, as amended, relating  
2 to personal income tax; and establishing an unborn child tax credit.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-16. West Virginia personal exemptions of resident individual.**

1 (a) *General.* -- For any tax imposed under the provisions of this article with respect to any  
2 taxable year prior to January 1, 1983, a resident individual shall be allowed a West Virginia  
3 exemption of \$600 for each exemption for which he or she is entitled to a deduction for the taxable  
4 year for federal income tax purposes. With respect to any taxable year beginning on or after  
5 January 1, 1983, and prior to January 1, 1984, said exemption shall be \$700; with respect to any  
6 taxable year beginning on or after January 1, 1984, said exemption shall be \$800; and with respect  
7 to any taxable year beginning on or after January 1, 1987, said exemption shall be \$2,000. In  
8 addition, for tax years beginning on or after January 1, 2027, the resident individual shall be  
9 allowed a West Virginia exemption of \$2,000 for an unborn child of the resident individual. For  
10 purposes of this section, an "unborn child" means a member of the species homo sapiens, at any  
11 stage of development, who is carried in the womb and is not aborted.

12 (b) *Husband and wife.* -- If the West Virginia income taxes of a husband and wife are  
13 separately determined but their federal income tax is determined on a joint return, each of them  
14 shall be separately entitled, with respect to any taxable year prior to January 1, 1983, to a West  
15 Virginia exemption of \$600 for each federal exemption to which he or she would be separately  
16 entitled for the taxable year if their federal income taxes had been determined on separate returns.  
17 With respect to any taxable year beginning on or after January 1, 1983, and prior to January 1,  
18 1984, said exemption shall be \$700; with respect to any taxable year beginning on or after January  
19 1, 1984, said exemption shall be \$800; and with respect to any taxable year beginning on or after  
20 January 1, 1987, said exemption shall be \$2,000.

21 (c) *Surviving spouse.* -- For taxable years beginning after December 31, 1986, a surviving

22 spouse shall be allowed one additional exemption of \$2,000 for the two taxable years beginning  
23 after the year of death of the deceased spouse.

24 For purposes of this section and section twelve of this article, a surviving spouse means a  
25 taxpayer whose spouse died during the taxable year prior to the taxable year for which the annual  
26 return is being filed and who has not remarried at any time before the end of the taxable year for  
27 which the annual return is being filed.

28 (d) *Certain dependents.* -- Notwithstanding any provisions in this section, for taxable years  
29 beginning after December 31, 1986, a resident individual whose exemption amount for federal tax  
30 purposes is zero by virtue of section 151(d)(2) of the Internal Revenue Code of 1986, shall be  
31 allowed a single West Virginia exemption in the amount of \$500.

NOTE: The purpose of this bill is to create a new \$2,000 state income tax exemption, beginning in tax year 2027, for each unborn child carried by a resident individual.

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