

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5007

**FISCAL
NOTE**

By Delegates Funkhouser, Anders, Ridenour,
Drennan, Amos, Zatezalo, Browning, Garcia,
Masters, Horst, and Moore

[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 a new section,
2 designated §11-21-27, relating to creating an income tax exemption for memberships to
3 gyms in West Virginia; setting exemption at \$60 per month with a total of \$720 per year.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

Part II. Residents.

§11-21-27. Income tax exemption for gym memberships in West Virginia.

1 There shall be an income tax exemption for those West Virginians who have gym
2 memberships at gyms within the state. This exemption shall be \$60 per month and be capped at
3 \$720 per year.

NOTE: The purpose of this bill is to create an income tax exemption for memberships to gyms in West Virginia and to set the exemption at \$60 per month with a total of \$720 per year.

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