



2024

West Virginia State Legislative Scorecard

See how Members of West Virginia's State
Legislature are voting on economic growth issues.



Club for Growth Foundation is a 501(c)(3) non-profit organization focused on educating the public about the value of free markets, pro-growth policies, and economic prosperity.

State Scorecards are created by the Club for Growth Foundation to educate the public about the voting records of the legislators who serve in state legislatures. This is part of a larger scorecard project that the Club for Growth Foundation has created to educate the public about the economic positions taken by legislators in states across the country.

Our Mission

THE FOUNDATION EDUCATES THE PUBLIC ABOUT PRO-GROWTH POLICIES.

THE FOUNDATION CONDUCTS COMPREHENSIVE EXAMINATIONS OF VOTING RECORDS.

THE FOUNDATION'S GOAL IS TO INFORM THE PUBLIC AND BRING AWARENESS TO LAWMAKERS.

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Club for Growth Foundation publishes the scorecard study so the public can monitor the actions and the voting behavior of West Virginia’s elected state lawmakers on economic growth issues.

The Foundation conducted a comprehensive examination of each lawmaker’s record on votes related to pro-growth policies and computed an Economic Growth Score on a scale of 0 to 100. A score of 100 indicates the highest support for pro-growth policies.

The Foundation examines legislative votes related to the Club’s immediate pro-economic growth policy goals, including:

- Reducing or eliminating tax rates and enacting tax reform
- Limiting government through limited spending and budget reform
- Regulatory reform and deregulation
- Ending abusive lawsuits through medical malpractice and tort reform
- Expanding school choice
- Implementing Term Limits

Not all of these policy goals will come up for a vote in each legislative session.

The Foundation also examines votes on bills that would directly harm these goals.

This scorecard is based on selected votes of importance to the Foundation and does not include the complete voting record of any legislator. There are inherent limitations in judging the overall qualifications of any legislator based on a selected voting record, and the Foundation does not endorse or oppose any legislator for public office.

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LEGISLATIVE ACTIONS CONSIDERED IN WEST VIRGINIA IN 2024

The Foundation’s study examined over 1,800 floor votes and, in the end, included 17 West Virginia House votes and 16 West Virginia Senate votes.

COMPUTATION

Scores are computed on a scale of 0 to 100. Each vote or action in the rating is assigned a certain number of points depending on its relative importance. If a lawmaker casts a correct vote, the scorecard will denote it with that number. If a lawmaker casts an incorrect vote, the scorecard will denote that vote with a hyphen (-). Absences are not counted – signified as an “X” on the scorecard – though the Foundation reserves the right to do so if, in its judgment, a lawmaker’s position was otherwise discernible. If a lawmaker was not officially sworn into office at the time of a vote, the scorecard will denote that vote with an “I”.

To provide some additional guidance concerning the scores, each lawmaker was ranked. Aside from ties, lawmakers with 0%

scores are, by default, ranked #100 in the House and #34 in the Senate if all lawmakers are present. Scores and ranks cannot be directly compared between the House and Senate, as different votes were taken in each chamber. If applicable, the study also records a “Lifetime Score” for each lawmaker. This is a simple average of the scores from 2024 and all previous years where the lawmaker earned a score.

In some cases, a lawmaker was not present for enough votes for a meaningful score or ranking to be computed. In such cases, “n.a.” for “not applicable” appears. In computing lifetime scores, years with “n.a.” listed instead of a score are not included. Comparing such scores to other members without “n.a.” years may be misleading.

ADDITIONAL FACTORS

A study of roll call votes on the floor of the West Virginia House and West Virginia Senate and legislative actions is just that. It cannot account for a lawmaker’s work in committee, advocacy in his party’s caucus meetings, and effectiveness as a leader in advocating pro-growth policies.

“Through the release of this series, the Club for Growth Foundation is looking at how state legislatures perform in terms of pro-growth policies. We believe that this scorecard will help inform citizens and entrepreneurs about who supports the policies that are good for economic prosperity.”

- DAVID McINTOSH
PRESIDENT, CLUB FOR GROWTH FOUNDATION

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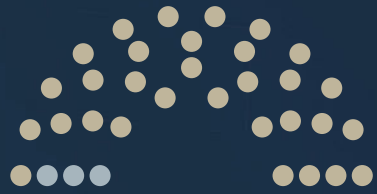
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West Virginia Senate Snapshot

31 Republicans

3 Democrats

0 Vacancies

Average Republican Score: 21%

Average Democrat Score: 14%

HIGHEST-RATED REPUBLICANS

Mike Azinger (SD-3) | 29%

Rupie Phillips (SD-7) | 29%

LOWEST-RATED REPUBLICAN

Glenn Jeffries (SD-8) | 14%

HIGHEST-RATED DEMOCRAT

Robert Plymale (SD-5) | 21%

LOWEST-RATED DEMOCRAT

Mike Woelfel (SD-5) | 9%

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Name	District	Party	Score	Lifetime	HB226	HB4822	HB4933	HB5157	HB5170	HB5528	SB167	SB188	SB200	SB354	SB562	SB841	SB1003	SB1007	SB1011	SB2033	Rank
PRO-GROWTH POSITION					N	N	N	N	N	N	N	N	N	N	Y	Y	N	N	N	Y	
POINTS					4	6	6	8	5	8	4	7	9	4	7	5	5	5	8	9	
Azinger, Mike	SD-03	R	29%	42%	4	-	-	-	-	-	4	-	-	-	7	5	-	-	-	9	1
Barrett, Jason	SD-16	R	26%	35%	-	-	-	-	-	-	-	-	-	-	7	5	X	X	X	9	4
Blair, Craig	SD-15	R	21%	34%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Boley, Donna	SD-03	R	19%	29%	-	-	-	-	-	-	-	-	X	-	7	X	-	-	-	9	25
Caputo, Michael	SD-13	D	11%	11%	-	-	-	-	-	-	-	-	-	-	-	-	X	X	X	9	32
Clements, Charles	SD-02	R	21%	34%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Deeds, Vince	SD-10	R	21%	29%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Grady, Amy	SD-04	R	16%	29%	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	9	27
Hamilton, Bill	SD-11	R	16%	24%	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	9	27
Hunt, Mark	SD-08	R	21%	29%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Jeffries, Glenn	SD-08	R	14%	22%	X	-	-	-	-	-	-	-	-	-	7	5	-	-	-	X	31
Karnes, Robert	SD-11	R	28%	45%	-	-	-	-	-	-	7	-	-	-	7	5	-	-	-	9	3
Maroney, Mike	SD-02	R	n/a	38%	X	X	X	-	-	X	-	-	X	-	7	X	X	X	X	X	
Martin, Patrick	SD-12	R	26%	46%	X	-	-	-	-	-	4	7	-	-	7	5	-	-	-	X	4
Maynard, Mark	SD-06	R	25%	40%	-	-	-	-	-	-	4	-	-	-	7	5	-	-	-	9	6
Nelson, Eric	SD-17	R	22%	32%	X	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	7
Oliverio, Mike	SD-13	R	21%	29%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Phillips, Rupie	SD-07	R	29%	39%	-	-	-	-	-	8	-	-	-	-	7	5	-	-	-	9	1
Plymale, Robert	SD-05	D	21%	27%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Queen, Ben	SD-12	R	21%	34%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Roberts, Rollan	SD-09	R	21%	34%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8

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Name	District	Party	Score	Lifetime	HB226	HB4822	HB4933	HB5157	HB5170	HB5528	SB167	SB188	SB200	SB354	SB562	SB841	SB1003	SB1007	SB1011	SB2033	Rank
PRO-GROWTH POSITION					N	N	N	N	N	N	N	N	N	N	Y	Y	N	N	N	Y	
POINTS					4	6	6	8	5	8	4	7	9	4	7	5	5	5	8	9	
Rucker, Patricia	SD-16	R	21%	35%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Smith, Randy	SD-14	R	21%	29%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Stover, David	SD-09	R	21%	28%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Stuart, Mike	SD-07	R	16%	34%	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	9	27
Swope, Chandler	SD-06	R	21%	35%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Takubo, Tom	SD-17	R	19%	35%	-	-	-	-	-	-	-	-	X	-	7	X	-	-	-	9	25
Tarr, Eric	SD-04	R	21%	32%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Taylor, Jay	SD-14	R	21%	32%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Trump IV, Charles	SD-15	R	21%	34%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8
Wakim Chapman, Laura	SD-01	R	20%	36%	-	-	-	-	-	-	4	-	-	-	7	-	-	-	-	9	24
Weld, Ryan	SD-01	R	16%	30%	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	9	27
Woelfel, Mike	SD-05	D	9%	22%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	33
Woodrum, Jack	SD-10	R	21%	34%	-	-	-	-	-	-	-	-	-	-	7	5	-	-	-	9	8

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HB 226

NEW DISTORTIONARY CHILD CARE SUBSIDY

(CFGF OPPOSES)

This bill creates a new state child care tax credit. Specifically, the legislation implements a state income tax credit equal to 50 percent of the existing federal child care credit that is both nonrefundable and retroactive to January 1, 2024. Estimates suggest this new carveout will cost at least \$4.2 million annually. Instead of creating new distortions in West Virginia's already-convoluted code, lawmakers should focus on lowering the overall tax burden on households while looking at more innovative ideas like child care savings accounts. Such accounts allow individuals to deduct the amount contributed from state income taxes, reducing exposure to burdensome tax policies while providing meaningful market-based avenues for child care services. The West Virginia House passed the bill, 86-5, on October 7, 2024. The West Virginia Senate passed it, 29-1, on October 8, 2024.

HB 4822

EXPANDED CORPORATE WELFARE GRANT PROGRAM

(CFGF OPPOSES)

This bill modifies the Certified Sites and Readiness Development Program within the Department of Economic Development. Specifically, the legislation increases the cap on the matching grant program by 200 percent, increasing it from the current \$25,000 limit to \$75,000 for applicant projects. This particular program doles out taxpayer-funded grants from the department to political subdivisions of the state to subsidize government-preferred industries and business developments. Instead of expanding this massive corporate welfare program, lawmakers should repeal it altogether. The West Virginia House passed the bill, 86-13, on February 28, 2024. The West Virginia Senate passed it, 33-0, on March 7, 2024.

HB 4933

TARGETED MEDICAID EXPANSION (CFGF OPPOSES)

This bill further expands the Medicaid program in West Virginia. Specifically, the legislation changes Medicaid dental coverage from emergency care to comprehensive dental care, further subsidizing basic dental services that will inevitably increase the program's already skyrocketing spending baseline. The targeted expansion covers up to \$2,000 in dental services for all enrollees every two years. The expansion of the Medicaid welfare program to able-bodied adults has devoured state budgets all across the country, and West Virginia is no exception, with nearly 30 percent of state spending devoted to the program. Lawmakers should focus on moving West Virginians off the costly and poor-quality Medicaid program. The West Virginia House passed the bill, 94-0, on February 7, 2024. The West Virginia Senate passed it, 33-0, on February 28, 2024.

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HB 5157

NEW MEDICAID PROVIDER TAX INCREASE (CFGF OPPOSES)

This bill imposes another provider tax increase on certain acute care facilities. Specifically, the legislation imposes an additional .0075 percent tax on the adjusted gross receipts received or receivable by these acute care facilities through the facility-directed payment program. It is estimated to increase state Medicaid funding by a minimum of \$17 million per year for FY2025 and beyond, more than doubling the number of assessed hospitals in the state. Lawmakers should not further entrench the costly and fraud-prone Medicaid welfare program in a state where Medicaid expansion is consuming 30 percent of the state budget and 33 percent of West Virginians are enrolled in the program. The West Virginia House passed the bill, 83-9, on February 2, 2024. The West Virginia Senate passed it, 34-0, on February 14, 2024.

HB 5170

EXPANDED CRONY GRANT PROGRAM (CFGF OPPOSES)

This bill expands a corporate welfare grant

program. Specifically, the legislation increases the grant match of the certified development community program from \$30,000 to \$50,000 for eligible corporations and municipalities. The program is a joint venture of the state government and Chamber of Commerce, doling out taxpayer-backed subsidies in the form of competitive grants to political subdivisions and other entities to further subsidize crony economic development initiatives to benefit politically favored business interests. Total spending for this program is dependent on annual appropriations and fund transfers from other government entities. The West Virginia House passed the bill, 85-10, on February 16, 2024. The West Virginia Senate passed it, 34-0, on March 6, 2024.

HB 5528

PERMANENT GREEN ENERGY INFRASTRUCTURE (CFGF OPPOSES)

This bill significantly expands a flawed green energy central planning scheme. Specifically, the legislation permanently removes the sunset provision for the renewable energy facilities program, which was created in 2020 to mandate

that a portion of the state's energy usage increasingly derive from unreliable and costly green sources like solar power. The program stipulates that the state incentivize electric utilities to infuse renewables into their generation to attract corporate welfare arrangements with companies that virtue signal their adherence to climate change dogma. West Virginia remains one of the most energy-abundant states in the nation, with large quantities of reliable and inexpensive coal available for energy usage. The West Virginia House passed the bill, 61-36, on February 19, 2024. The West Virginia Senate passed it, 32-1, on March 7, 2024. Governor Justice vetoed the bill.

SB 167

STATEWIDE RECREATIONAL TOURISM TAX (CFGF OPPOSES)

This bill imposes new taxes for specified activities. Specifically, the legislation authorizes county commissions to levy a health and safety tax for RV rentals, boat rentals, hotel usage, whitewater rafting, golfing, and other recreational and tourist-related activities. The tax is equal to one percent of the purchase price of any of the activities

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above \$100 or \$1 if the price is under that amount. Counties are then required to use the tax to pay for emergency services or critical infrastructure projects. While funding emergency services is an important part of municipal government, imposing this new statewide taxation authority on recreational activities is little more than an excuse to engage in yet another revenue grab to avoid reducing spending elsewhere. The West Virginia Senate passed the bill, 30-4, on February 23, 2024. The West Virginia House did not take it up.

SB 188

MASSIVE HOUSING LOAN GUARANTEE SCHEME

(CFGF OPPOSES)

This bill creates a new central planning government housing program. Specifically, the legislation establishes the Mountain Homes Fund to provide taxpayer-backed loan guarantees for specific housing development projects. The guarantees are capped at \$400,000 per project and may cover up to 50 percent of a project's cost. Additionally, the taxpayer-backed loan agreements are good for up to five years. The program has no proposed spending cap and mandates that if an applicant

defaults on a project's loan, the Economic Development Authority must pay back the loan to the lender, thereby putting taxpayers on the hook for bailouts. The West Virginia Senate passed the bill, 32-2, on February 23, 2024. The West Virginia House did not take it up.

SB 200

CYNICAL BUDGET AGREEMENT

(CFGF OPPOSES)

This bill allocates funding for the FY2025 budget. Specifically, the legislation spends \$4.99 billion for the FY2025 fiscal year, a 2.5 percent increase over state spending in FY2024. Furthermore, the bill includes a 5 percent meritless pay raise for all state employees, locks in millions in new corporate welfare grants, and includes over \$400 million in back-of-the-budget gimmicks to fund education initiatives using "free" COVID-related federal money. This transparent attempt to create a surplus mirage opens a massive funding cliff for future spending baselines once the federal spigot turns off. While the budget does include some spending reductions for welfare programs and a carveout exempting Social Security from the income tax, the agreement continues a pattern

of rubber stamping pay increases and playing games with federal dollars to juice up artificial surpluses. The West Virginia House passed the bill, 73-25, on March 9, 2024. The West Virginia Senate passed it, 31-0, on the same day.

SB 354

NEW CENTRAL PLANNING AUTHORITY

(CFGF OPPOSES)

This bill creates a new crony economic development authority. Specifically, the legislation establishes the Advanced Energy and Economic Corridor Authority to push for bonds and tax credits to facilitate economic development handouts throughout the King Coal Highway to benefit government-preferred industries and businesses. Additionally, the bill empowers the authority to seek tax-exempt status while serving as a pass-through for federal and state taxpayer funds in the form of grants and loans to eligible recipients. Heavy-handed central planning schemes benefit well-connected special interests at the expense of hardworking families and small businesses. The West Virginia House passed the bill, 80-20, on February 13, 2024. The West Virginia Senate passed it, 34-0, on February 14, 2024.

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SB 562

FOOD STAMP REFORMS

(CFGF SUPPORTS)

This bill implements common-sense reforms to the administration of the state’s food stamp program. Specifically, the legislation implements mandatory work training for all able-bodied adults aged 18 to 59 and enrolled in food stamps who are not employed at least 30 hours per week. While the bill carves out some exceptions for heads of household responsible for providing care to disabled individuals and those enrolled in rehabilitation programs, in general, the bill requires good cause for exemptions to its work requirement. These reforms are critical for increasing opportunity and transitioning welfare recipients back into the workforce. The West Virginia Senate passed the bill, 32-2, on February 23, 2024. The West Virginia House did not take it up.

SB 841

MILQUETOAST UNEMPLOYMENT INSURANCE REFORMS

(CFGF SUPPORTS)

This bill makes some modifications to the

state’s unemployment insurance (UI) program. Specifically, the legislation requires recipients to engage in at least four work search activities per week to receive benefits and caps the maximum payments at \$662 per week. The original, unamended version of the bill also decreased the total weeks of eligibility and slowly ratcheted down benefits each week while maintaining work search requirements. While the bill makes modest improvements to the existing UI system, the amended version is much weaker than what was originally offered. The West Virginia House passed the bill, 66-31, on March 9, 2024. The West Virginia Senate passed it, 24-7, on the same day.

SB 1003

SUPPLEMENTAL FUNDING FOR GOVERNOR’S PERSONAL PIGGY BANK

(CFGF OPPOSES)

This bill appropriates additional funding for the governor’s Civil Contingent Fund. Specifically, the legislation appropriates \$50 million in additional taxpayer-funded resources to a little-known fund in the governor’s office that allows the executive branch to spend unobligated funds on whatever pet projects they desire. This bill earmarks the

funds for an agriculture lab at West Virginia State University. At a time of persistent inflation and high costs, lawmakers should not pilfer hardworking West Virginians with exponential increases in ridiculous programs with minimal oversight that exclusively benefit well-connected interests at the sole discretion of the executive. The West Virginia House passed the bill, 80-14, on May 20, 2024. The West Virginia Senate passed it, 31-0, on May 19, 2024.

SB 1007

MASSIVE HIGHER EDUCATION SPENDING PACKAGE

(CFGF OPPOSES)

This bill appropriates significant funding for numerous higher education initiatives. Specifically, the legislation appropriates \$40 million in supplemental taxpayer-funded resources to the Higher Education Grant Program, \$32 million in additional direct subsidies for colleges and universities, and \$11.2 million for the College Access Grant Program. Additionally, the bill doubles the per-recipient cap for the higher education grant program from \$3,400 to \$6,800. Hardworking West Virginians, particularly those who chose not

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to attend college, should not be forced to foot the bill for \$83 million in new tuition grants and university subsidies. If higher education institutions want to finance their daily operations, they should utilize private donations and tuition payments. The West Virginia House passed the bill, 71-16, on May 20, 2024. The Virginia Senate passed it, 31-0, on the same day.

SB 1011

RAIDING THE RAINY DAY FUND

(CFGF OPPOSES)

This bill raids the state's rainy day fund to pay for new higher education spending and subsidies. Specifically, the legislation shifts \$83 million from the rainy day fund allocated for the Public Employee Insurance Agency to the General Revenue fund to pay for supplemental spending for the Higher Education Grant Program, College Access Grant Program, and direct subsidies for university operations. While the new spending is bad enough on its own, raiding the rainy day fund to reward government-preferred interests that benefit a select few at the expense of everyone else is reckless and inexcusable. The West Virginia House passed the bill, 51-35, on May 20, 2024.

The West Virginia Senate passed it, 31-0, on the same day.

SB 2033

SIGNIFICANT INCOME TAX REDUCTION

(CFGF SUPPORTS)

This bill further reduces income taxes across for West Virginians. Specifically, the legislation reduces income taxes by an additional 2 percent beginning January 1, 2025, which follows the previous year's 21.25 percent cut. The bill decreases rates for every income bracket, including a new lowered top rate of 4.82 percent beginning in 2025. Additionally, the bill amends the formula-based trigger for future reductions by changing the effective date from the beginning of the following taxable year to the year beginning the second taxable year after the determination. Estimates suggest that the reductions will lower taxes on hardworking West Virginians by \$46 million on an annual basis beginning in FY2026. The West Virginia House passed the bill, 90-6, on October 8, 2024. The West Virginia Senate passed it, 31-0, on October 7, 2024.

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100 MEMBERS

West Virginia House Snapshot

89 Republicans

11 Democrats

0 Vacancies

Average Republican Score: 33%

Average Democrat Score: 23%

HIGHEST-RATED REPUBLICAN

Henry Dillon (HD-29) | 95%

LOWEST-RATED REPUBLICAN

Jarred Cannon (HD-21) | 9%

HIGHEST-RATED DEMOCRAT

Hollis Lewis (HD-57) | 34%

LOWEST-RATED DEMOCRAT

Larry Rowe (HD-52) | 11%

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PRO-GROWTH POSITION					N	Y	N	N	N	N	Y	N	N	N	N	N	Y	N	N	N	Y	
POINTS					4	3	6	6	6	8	3	5	5	8	9	5	5	5	5	8	9	
Adkins, David	HD-030	R	35%	29%	-	3	-	-	-	-	3	-	X	8	-	-	5	5	-	-	9	29
Akers, James	HD-055	R	20%	20%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Anderson, William	HD-010	R	22%	28%	-	3	-	-	-	-	3	-	-	X	-	-	5	-	-	-	9	59
Barnhart, Trenton	HD-009	R	20%	27%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Bridges, Jordan	HD-033	R	40%	38%	-	3	-	6	-	-	X	-	X	8	X	-	-	X	X	X	9	21
Brooks, Eric	HD-045	R	55%	49%	-	3	-	-	-	-	3	-	-	8	9	5	5	5	-	8	9	10
Browning, Ryan	HD-028	R	n/a	n/a	-	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	9
Burkhammer, Adam	HD-064	R	46%	41%	-	3	-	-	-	-	3	-	-	8	-	5	5	-	5	8	9	14
Butler, Jim	HD-018	R	46%	43%	-	3	-	-	-	-	3	-	5	8	-	5	-	-	5	8	9	14
Campbell, Jeff	HD-046	R	28%	28%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	8	9	45
Cannon, Jarred	HD-021	R	9%	18%	-	3	-	-	-	-	-	-	-	-	-	-	5	-	-	-	X	99
Chiarelli, Geno	HD-078	R	36%	38%	-	3	-	-	-	-	3	-	-	8	-	-	5	-	-	8	9	25
Clark, Thomas	HD-048	R	21%	21%	-	3	-	-	-	-	3	-	X	-	-	-	5	-	-	-	9	64
Clark, Wayne	HD-099	R	29%	30%	-	3	-	-	-	-	3	-	-	-	-	-	5	X	-	8	9	42
Coop-Gonzalez, Elias	HD-067	R	88%	77%	4	3	-	6	-	8	3	5	5	8	9	5	5	5	5	8	9	3
Cooper, Roy	HD-040	R	21%	26%	-	3	-	-	-	-	3	X	-	-	-	-	5	-	-	-	9	64
Criss, Vernon	HD-012	R	20%	26%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Crouse, Kathie Hess	HD-019	R	20%	29%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Dean, Mark	HD-034	R	67%	50%	X	3	-	6	-	8	3	-	5	8	9	5	-	-	-	8	9	6
DeVault, Mike	HD-074	R	14%	15%	X	3	X	-	-	-	3	-	-	-	-	-	5	-	-	-	X	94
Dillon, Henry	HD-029	R	95%	93%	4	3	6	6	X	8	3	5	5	8	9	5	-	5	5	8	9	1

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PRO-GROWTH POSITION					N	Y	N	N	N	N	Y	N	N	N	N	N	Y	N	N	N	Y	
POINTS					4	3	6	6	6	8	3	5	5	8	9	5	5	5	5	8	9	
Dittman, Lori	HD-063	R	20%	19%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Ellington, Joe	HD-038	R	34%	30%	X	3	-	-	-	X	3	X	-	8	-	-	5	-	-	-	9	32
Espinosa, Paul	HD-098	R	22%	29%	-	3	-	-	-	X	3	-	-	-	-	-	5	-	-	-	9	59
Fast, Tom	HD-051	R	34%	41%	-	3	-	-	-	-	3	-	-	8	-	-	5	X	X	X	9	32
Fehrenbacher, Bob	HD-011	R	20%	19%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Ferrell, Dana	HD-060	R	31%	29%	-	3	-	-	-	-	3	-	-	8	-	-	-	-	-	8	9	40
Fluharty, Shawn	HD-005	D	24%	22%	X	3	-	-	-	-	-	-	X	-	9	-	-	-	-	8	X	54
Foggin, Dave	HD-014	R	35%	29%	-	3	-	-	-	-	-	X	-	8	-	-	-	-	5	8	9	29
Forsht, Don	HD-091	R	20%	27%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Foster, Geoff	HD-020	R	89%	73%	4	3	6	6	-	8	3	5	-	8	9	5	5	5	5	8	9	2
Garcia, Joey	HD-076	D	20%	18%	-	-	-	-	-	X	-	-	-	-	9	-	-	-	-	-	9	67
Gearheart, Marty	HD-037	R	38%	52%	-	3	-	-	-	-	3	-	5	8	-	-	5	5	-	-	9	23
Green, David	HD-036	R	37%	37%	-	3	-	-	-	-	3	-	-	8	9	-	5	-	-	-	9	24
Griffith, Ric	HD-027	D	29%	26%	-	3	-	-	-	-	-	-	-	-	9	-	-	-	-	8	9	42
Hall, Walter	HD-058	R	28%	25%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	8	9	45
Hamilton, Anitra	HD-081	D	22%	22%	-	-	-	-	-	-	-	-	5	-	9	-	-	-	-	8	-	59
Hansen, Evan	HD-079	D	17%	12%	-	-	-	-	-	-	-	-	5	-	9	-	-	X	X	X	-	90
Hanshaw, Roger	HD-062	R	20%	28%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Hardy, John	HD-097	R	11%	28%	X	X	-	X	-	X	3	-	-	-	-	-	5	-	-	-	X	97
Heckert, Scot	HD-013	R	12%	15%	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	95
Hillenbrand, Rick	HD-088	R	33%	32%	-	3	-	-	-	-	3	-	-	-	-	5	5	-	-	8	9	35
Hite, Michael	HD-092	R	29%	26%	-	3	-	-	-	-	3	-	-	-	9	-	5	-	-	-	9	42

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PRO-GROWTH POSITION					N	Y	N	N	N	N	Y	N	N	N	N	N	Y	N	N	N	Y	
POINTS					4	3	6	6	6	8	3	5	5	8	9	5	5	5	5	8	9	
Holstein, Josh	HD-032	R	32%	36%	-	3	-	-	-	-	3	-	-	8	-	-	5	-	X	X	9	37
Hornbuckle, Sean	HD-025	D	25%	18%	-	3	-	-	-	-	-	-	5	-	9	-	-	-	-	8	-	51
Hornby, Michael	HD-093	R	27%	22%	-	3	-	-	-	-	3	-	-	-	X	-	5	-	5	-	9	50
Horst, Chuck	HD-095	R	46%	45%	-	3	-	-	-	-	3	-	5	8	-	5	5	X	X	X	9	14
Hott, John Paul	HD-085	R	20%	27%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Householder, Eric	HD-096	R	36%	38%	-	3	-	-	-	X	3	-	-	8	-	-	5	5	-	-	9	25
Howell, Gary	HD-087	R	20%	28%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Jeffries, Dean	HD-061	R	25%	33%	-	3	-	-	-	-	3	-	-	-	-	-	5	5	-	-	9	51
Jennings, D. Roland	HD-084	R	28%	32%	-	3	-	-	-	-	3	-	-	8	-	-	5	-	-	-	9	45
Kelly, David	HD-008	R	20%	27%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Kimble, Laura	HD-071	R	50%	51%	4	3	-	6	-	-	3	5	5	-	-	5	5	5	-	-	9	13
Kirby, Todd	HD-044	R	67%	59%	1	3	-	6	-	-	-	5	X	8	9	5	5	5	X	X	1	6
Kump, Larry	HD-094	R	65%	56%	-	3	-	-	-	8	3	5	5	-	9	-	5	5	5	8	9	8
Lewis, Hollis	HD-057	D	34%	34%	-	-	-	-	-	-	3	-	5	-	9	-	-	-	-	8	9	32
Linville, Daniel	HD-022	R	22%	36%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	X	9	59
Longanacre, Todd	HD-047	R	83%	68%	4	3	-	6	-	8	3	5	5	8	9	5	5	-	5	8	9	5
Lucas, Patrick	HD-024	R	20%	19%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Mallow, Phil	HD-075	R	28%	34%	-	3	-	-	-	-	3	-	-	8	-	-	5	-	-	-	9	45
Marple, Keith	HD-069	R	20%	19%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Martin, Carl	HD-065	R	41%	47%	-	3	-	-	-	-	3	-	-	8	-	5	5	-	-	8	9	20
Maynor, Jordan	HD-041	R	20%	27%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Mazzocchi, Margitta	HD-031	R	20%	27%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67

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PRO-GROWTH POSITION					N	Y	N	N	N	N	Y	N	N	N	N	N	Y	N	N	N	Y	
POINTS					4	3	6	6	6	8	3	5	5	8	9	5	5	5	5	8	9	
McGeehan, Pat	HD-001	R	43%	58%	-	X	-	6	-	-	3	-	-	8	-	5	5	-	X	X	9	18
Miller, George	HD-090	R	30%	30%	-	3	X	-	-	-	3	-	-	-	-	-	-	-	5	8	9	41
Moore, Erica	HD-015	R	33%	33%	-	3	-	-	X	-	3	-	-	8	-	-	-	-	-	8	9	35
Nestor, Ty	HD-066	R	36%	32%	X	3	-	-	X	-	3	-	-	8	-	-	5	-	X	X	9	25
Petitto, Mickey	HD-070	R	21%	19%	-	3	-	-	X	-	3	-	-	-	-	-	5	-	-	-	9	64
Phillips, Chris	HD-068	R	28%	31%	-	3	-	-	-	-	3	-	-	8	-	-	5	-	-	-	9	45
Pinson, Jonathan	HD-017	R	24%	31%	-	X	-	-	-	-	3	-	-	8	-	-	-	-	X	X	9	54
Pritt, Chris	HD-053	R	60%	69%	X	3	-	6	-	-	3	5	5	-	9	5	-	5	-	8	9	9
Pritt, David Elliott	HD-050	R	35%	50%	-	3	-	-	-	-	-	X	-	8	-	-	-	-	5	8	9	29
Pushkin, Mike	HD-054	D	22%	21%	-	-	-	-	-	-	-	-	5	-	9	-	-	-	-	8	-	59
Ridenour, Bill	HD-100	R	84%	74%	-	3	-	6	X	8	3	5	-	8	9	5	5	5	5	8	9	4
Riley, Clay	HD-072	R	25%	34%	-	3	-	-	-	-	3	-	5	-	-	-	5	-	-	-	9	51
Rohrbach, Matthew	HD-026	R	20%	30%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Roop, Carl	HD-044	R	n/a	n/a	-	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	9
Ross, Mark	HD-028	R	n/a	47%	I	3	-	-	X	X	3	X	5	X	-	-	-	-	X	X	I	
Rowe, Larry	HD-052	D	11%	17%	-	-	-	-	-	-	-	5	5	-	-	-	X	-	-	-	-	97
Shamblin, Andy	HD-059	R	20%	21%	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	8	9	67
Sheedy, Charles	HD-007	R	32%	24%	X	3	-	-	-	X	3	-	-	-	-	-	-	-	5	8	9	37
Smith, Doug	HD-039	R	16%	29%	-	3	-	-	-	-	3	-	-	-	-	-	X	-	-	-	9	91
Statler, Joe	HD-077	R	16%	26%	-	3	-	-	-	-	3	-	-	-	-	-	X	-	-	-	9	91
Steele, Brandon	HD-042	R	39%	42%	-	3	-	6	-	8	3	-	-	-	-	-	5	-	X	X	9	22
Stephens, Jeffrey	HD-006	R	23%	23%	-	3	-	-	-	-	3	-	-	-	-	-	-	-	-	8	9	58

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PRO-GROWTH POSITION					N	Y	N	N	N	N	Y	N	N	N	N	N	Y	N	N	N	Y	
POINTS					4	3	6	6	6	8	3	5	5	8	9	5	5	5	5	8	9	
Street, George	HD-083	R	43%	39%	-	3	-	-	-	-	3	-	5	-	-	5	5	-	5	8	9	18
Summers, Amy	HD-073	R	20%	28%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Thorne, Darren	HD-089	R	46%	40%	-	3	-	-	-	-	3	-	-	8	-	5	5	-	5	8	9	14
Toney, Christopher	HD-043	R	36%	30%	-	3	-	-	-	-	3	-	-	8	-	-	-	-	5	8	9	25
Tully, Heather	HD-049	R	20%	27%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Vance, Adam	HD-035	R	52%	71%	-	3	-	6	-	-	3	-	-	8	9	5	-	X	X	X	9	12
Ward, Bryan	HD-086	R	55%	48%	-	3	-	-	-	8	3	-	-	8	9	5	5	5	-	-	9	10
Warner, Debbie	HD-082	R	20%	19%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Westfall, Steve	HD-016	R	24%	35%	X	3	-	-	-	-	3	-	-	-	-	-	5	-	X	X	9	54
Williams, John	HD-080	D	20%	13%	-	-	-	-	-	-	-	-	-	X	9	-	-	-	-	-	9	67
Willis, Jimmy	HD-003	R	12%	15%	-	X	-	-	-	-	3	-	-	-	-	-	-	-	-	-	9	95
Winzenreid, Diana	HD-004	R	20%	20%	-	3	-	-	-	-	3	-	-	-	-	-	5	-	-	-	9	67
Worrell, Evan	HD-023	R	32%	37%	-	3	-	-	-	-	3	-	-	8	9	-	-	-	-	-	9	37
Young, Kayla	HD-056	D	24%	26%	-	-	-	-	-	X	-	-	5	-	9	-	-	-	-	8	-	54
Zatezalo, Mark	HD-002	R	15%	25%	-	3	-	-	-	-	3	-	-	-	-	-	-	-	-	-	9	93

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HB 226

NEW DISTORTIONARY CHILD CARE SUBSIDY

(CFGF OPPOSES)

This bill creates a new state child care tax credit. Specifically, the legislation implements a state income tax credit equal to 50 percent of the existing federal child care credit that is both nonrefundable and retroactive to January 1, 2024. Estimates suggest this new carveout will cost at least \$4.2 million annually. Instead of creating new distortions in West Virginia's already-convoluted code, lawmakers should focus on lowering the overall tax burden on households while looking at more innovative ideas like child care savings accounts. Such accounts allow individuals to deduct the amount contributed from state income taxes, reducing exposure to burdensome tax policies while providing meaningful market-based avenues for child care services. The West Virginia House passed the bill, 86-5, on October 7, 2024. The West Virginia Senate passed it, 29-1, on October 8, 2024.

HB 4434

PROHIBITION ON GREEN MANDATES FOR VEHICLES

(CFGF SUPPORTS)

This bill preempts efforts to impose destructive green energy mandates on vehicles. Specifically, the legislation prohibits state agencies and municipalities from restricting the sale or use of motor vehicles based on the type of energy used to power the vehicle. This policy prevents zealous political subdivisions from attempting to mirror costly and destructive emissions policies created in states like California that effectively ban the internal combustion engine, imposing new costs on hardworking families and entrepreneurs. The West Virginia House passed the bill, 88-8, on January 30, 2024. The West Virginia Senate did not take it up.

HB 4507

RIDICULOUS HISTORIC REHABILITATION TAX CREDITS

(CFGF OPPOSES)

This bill creates two new tax credits for historic district structures. Specifically, the legislation creates a tax credit against personal income tax equal to 25 percent of the replacement cost of non-historic structural facades located in historic districts. This personal credit is placed on a decreasing modification formula. Additionally, the bill creates a rehabilitation tax credit against corporate income tax equal to 25 percent of the total cost of non-historic structural facades located in historic districts. There is no established aggregate annual cap on the credits and no criteria for eligibility. Once again, lawmakers should not create new distortions in the tax code that benefit well-connected interests at the expense of hardworking families and households. The West Virginia House passed the bill, 96-2, on February 27, 2024. The West Virginia Senate did not take it up.

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HB 4822

EXPANDED CORPORATE WELFARE GRANT PROGRAM

(CFGF OPPOSES)

This bill modifies the Certified Sites and Readiness Development Program within the Department of Economic Development. Specifically, the legislation increases the cap on the matching grant program by 200 percent, increasing it from the current \$25,000 limit to \$75,000 for applicant projects. This particular program doles out taxpayer-funded grants from the department to political subdivisions of the state to subsidize government-preferred industries and business developments. Instead of expanding this massive corporate welfare program, lawmakers should repeal it altogether. The West Virginia House passed the bill, 86-13, on February 28, 2024. The West Virginia Senate passed it, 33-0, on March 7, 2024.

HB 4933

TARGETED MEDICAID EXPANSION

(CFGF OPPOSES)

This bill further expands the Medicaid program in West Virginia. Specifically, the legislation

changes Medicaid dental coverage from emergency care to comprehensive dental care, further subsidizing basic dental services that will inevitably increase the program's already skyrocketing spending baseline. The targeted expansion covers up to \$2,000 in dental services for all enrollees every two years. The expansion of the Medicaid welfare program to able-bodied adults has devoured state budgets all across the country, and West Virginia is no exception, with nearly 30 percent of state spending devoted to the program. Lawmakers should focus on moving West Virginians off the costly and poor-quality Medicaid program. The West Virginia House passed the bill, 94-0, on February 7, 2024. The West Virginia Senate passed it, 33-0, on February 28, 2024.

HB 5157

NEW MEDICAID PROVIDER TAX INCREASE

(CFGF OPPOSES)

This bill imposes another provider tax increase on certain acute care facilities. Specifically, the legislation imposes an additional .0075 percent tax on the adjusted gross receipts received or receivable by these acute care facilities through

the facility-directed payment program. It is estimated to increase state Medicaid funding by a minimum of \$17 million per year for FY2025 and beyond, more than doubling the number of assessed hospitals in the state. Lawmakers should not further entrench the costly and fraud-prone Medicaid welfare program in a state where Medicaid expansion is consuming 30 percent of the state budget and 33 percent of West Virginians are enrolled in the program. The West Virginia House passed the bill, 83-9, on February 2, 2024. The West Virginia Senate passed it, 34-0, on February 14, 2024.

HB 5159

YOUTH EMPLOYMENT REFORMS

(CFGF SUPPORTS)

This bill makes changes regarding youth employment. Specifically, the legislation eliminates youth work permits for 14 and 15-year-olds and replaces them with an age certificate. Further, the bill eliminates the requirement that school superintendents sign off on the certificate and instead vests sole approval with the written consent of the teenager's parents or guardians. As hardworking families face persistent inflation

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and increased costs, providing new opportunities to supplement income is an important pro-growth and pro-family policy that will help offset the failed tax-and-spend policies of the government. The West Virginia House passed the bill, 83-16, on February 20, 2024. The West Virginia Senate did not take it up.

HB 5170

EXPANDED CRONY GRANT PROGRAM

(CFGF OPPOSES)

This bill expands a corporate welfare grant program. Specifically, the legislation increases the grant match of the certified development community program from \$30,000 to \$50,000 for eligible corporations and municipalities. The program is a joint venture of the state government and Chamber of Commerce, doling out taxpayer-backed subsidies in the form of competitive grants to political subdivisions and other entities to further subsidize crony economic development initiatives to benefit politically favored business interests. Total spending for this program is dependent on annual appropriations and fund transfers from other government entities. The West Virginia

House passed the bill, 85-10, on February 16, 2024. The West Virginia Senate passed it, 34-0, on March 6, 2024.

HB 5280

CRONY RAILROAD TAX CREDIT

(CFGF OPPOSES)

This bill creates two new tax credits for short-line railroad companies. Specifically, the legislation creates a specialized tax credit equal to 50 percent of qualified railroad rehabilitation expenditures, capped at \$5,000 per track mile owned, up to a maximum of \$2.56 million. Additionally, the bill creates a second credit for new rail development, capped at \$5 million annually. The credits are available through at least 2030, with an option to carry over for each of the subsequent five tax years following enactment. Lawmakers should not wield the tax code to benefit well-connected special interests at the expense of hardworking middle-class households and families. The West Virginia House passed the bill, 75-20, on February 27, 2024. The West Virginia Senate did not take it up.

HB 5528

PERMANENT GREEN ENERGY INFRASTRUCTURE

(CFGF OPPOSES)

This bill significantly expands a flawed green energy central planning scheme. Specifically, the legislation permanently removes the sunset provision for the renewable energy facilities program, which was created in 2020 to mandate that a portion of the state's energy usage increasingly derive from unreliable and costly green sources like solar power. The program stipulates that the state incentivize electric utilities to infuse renewables into their generation to attract corporate welfare arrangements with companies that virtue signal their adherence to climate change dogma. West Virginia remains one of the most energy-abundant states in the nation, with large quantities of reliable and inexpensive coal available for energy usage. The West Virginia House passed the bill, 61-36, on February 19, 2024. The West Virginia Senate passed it, 32-1, on March 7, 2024. Governor Justice vetoed the bill.

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SB 200

CYNICAL BUDGET AGREEMENT

(CFGF OPPOSES)

This bill allocates funding for the FY2025 budget. Specifically, the legislation spends \$4.99 billion for the FY2025 fiscal year, a 2.5 percent increase over state spending in FY2024. Furthermore, the bill includes a 5 percent meritless pay raise for all state employees, locks in millions in new corporate welfare grants, and includes over \$400 million in back-of-the-budget gimmicks to fund education initiatives using “free” COVID-related federal money. This transparent attempt to create a surplus mirage opens a massive funding cliff for future spending baselines once the federal spigot turns off. While the budget does include some spending reductions for welfare programs and a carveout exempting Social Security from the income tax, the agreement continues a pattern of rubber stamping pay increases and playing games with federal dollars to juice up artificial surpluses. The West Virginia House passed the bill, 73-25, on March 9, 2024. The West Virginia Senate passed it, 31-0, on the same day.

SB 354

NEW CENTRAL PLANNING AUTHORITY

(CFGF OPPOSES)

This bill creates a new crony economic development authority. Specifically, the legislation establishes the Advanced Energy and Economic Corridor Authority to push for bonds and tax credits to facilitate economic development handouts throughout the King Coal Highway to benefit government-preferred industries and businesses. Additionally, the bill empowers the authority to seek tax-exempt status while serving as a pass-through for federal and state taxpayer funds in the form of grants and loans to eligible recipients. Heavy-handed central planning schemes benefit well-connected special interests at the expense of hardworking families and small businesses. The West Virginia House passed the bill, 80-20, on February 13, 2024. The West Virginia Senate passed it, 34-0, on February 14, 2024.

SB 841

MILQUETOAST UNEMPLOYMENT

INSURANCE REFORMS

(CFGF SUPPORTS)

This bill makes some modifications to the state’s unemployment insurance (UI) program. Specifically, the legislation requires recipients to engage in at least four work search activities per week to receive benefits and caps the maximum payments at \$662 per week. The original, unamended version of the bill also decreased the total weeks of eligibility and slowly ratcheted down benefits each week while maintaining work search requirements. While the bill makes modest improvements to the existing UI system, the amended version is much weaker than what was originally offered. The West Virginia House passed the bill, 66-31, on March 9, 2024. The West Virginia Senate passed it, 24-7, on the same day.

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SB 1003

SUPPLEMENTAL FUNDING FOR GOVERNOR'S PERSONAL PIGGY BANK (CFGF OPPOSES)

This bill appropriates additional funding for the governor's Civil Contingent Fund. Specifically, the legislation appropriates \$50 million in additional taxpayer-funded resources to a little-known fund in the governor's office that allows the executive branch to spend unobligated funds on whatever pet projects they desire. This bill earmarks the funds for an agriculture lab at West Virginia State University. At a time of persistent inflation and high costs, lawmakers should not pilfer hardworking West Virginians with exponential increases in ridiculous programs with minimal oversight that exclusively benefit well-connected interests at the sole discretion of the executive. The West Virginia House passed the bill, 80-14, on May 20, 2024. The West Virginia Senate passed it, 31-0, on May 19, 2024.

SB 1007

MASSIVE HIGHER EDUCATION SPENDING PACKAGE (CFGF OPPOSES)

This bill appropriates significant funding for numerous higher education initiatives. Specifically, the legislation appropriates \$40 million in supplemental taxpayer-funded resources to the Higher Education Grant Program, \$32 million in additional direct subsidies for colleges and universities, and \$11.2 million for the College Access Grant Program. Additionally, the bill doubles the per-recipient cap for the higher education grant program from \$3,400 to \$6,800. Hardworking West Virginians, particularly those who chose not to attend college, should not be forced to foot the bill for \$83 million in new tuition grants and university subsidies. If higher education institutions want to finance their daily operations, they should utilize private donations and tuition payments. The West Virginia House passed the bill, 71-16, on May 20, 2024. The Virginia Senate passed it, 31-0, on the same day.

SB 1011

RAIDING THE RAINY DAY FUND (CFGF OPPOSES)

This bill raids the state's rainy day fund to pay for new higher education spending and subsidies. Specifically, the legislation shifts \$83 million from the rainy day fund allocated for the Public Employee Insurance Agency to the General Revenue fund to pay for supplemental spending for the Higher Education Grant Program, College Access Grant Program, and direct subsidies for university operations. While the new spending is bad enough on its own, raiding the rainy day fund to reward government-preferred interests that benefit a select few at the expense of everyone else is reckless and inexcusable. The West Virginia House passed the bill, 51-35, on May 20, 2024. The West Virginia Senate passed it, 31-0, on the same day.

SB 2033

SIGNIFICANT INCOME TAX REDUCTION (CFGF SUPPORTS)

This bill further reduces income taxes across for West Virginians. Specifically, the legislation reduces

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income taxes by an additional 2 percent beginning January 1, 2025, which follows the previous year's 21.25 percent cut. The bill decreases rates for every income bracket, including a new lowered top rate of 4.82 percent beginning in 2025. Additionally, the bill amends the formula-based trigger for future reductions by changing the effective date from the beginning of the following taxable year to the year beginning the second taxable year after the determination. Estimates suggest that the reductions will lower taxes on hardworking West Virginians by \$46 million on an annual basis beginning in FY2026. The West Virginia House passed the bill, 90-6, on October 8, 2024. The West Virginia Senate passed it, 31-0, on October 7, 2024.

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