

**Senate Bill No. 19**

(By Senators Barnes, Jenkins, Sypolt and D. Facefire)

[Introduced January 12, 2011; referred to the Committee on  
Government Organization; and then to the Committee on Finance.]

**FISCAL  
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by  
adding thereto a new section, designated §11-21-10b, relating  
to providing a \$250 tax credit to firefighters who have up-to-  
date credentials during the taxable year.

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

That the Code of West Virginia, 1931, as amended, be amended  
by adding thereto a new section, designated §11-21-10b, to read as  
follows:

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-10b. Tax credit for certain firefighters.**

Any firefighter who has up to date credentials for the taxable  
year is entitled to a credit against his or her personal income tax  
for that year in the amount of \$250.

NOTE: The purpose of this bill is to provide a \$250 tax credit to firefighters who have up to date credentials for the taxable year.

This section is new; therefore, strike-throughs and underscoring have been omitted.