

1 **ENROLLED**

2 **Senate Bill No. 35**

3 (By SENATORS SNYDER AND PLYMALE)

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5 [Passed March 12, 2011; in effect ninety days from passage.]  
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10 AN ACT to amend and reenact §11-21-10a of the Code of West  
11 Virginia, 1931, as amended, relating to raising the tax credit  
12 for nonfamily adoptions to \$4,000.

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

14 That §11-21-10a of the Code of West Virginia, 1931, as  
15 amended, be amended and reenacted to read as follows:

16 **ARTICLE 21. PERSONAL INCOME TAX.**

17 **§11-21-10a. Credit for nonfamily adoption.**

18 A one time credit against the tax imposed by the provisions of  
19 this article shall be allowed as follows:

1 *Nonfamily adoptions.* -- For nonfamily adoptions, the credit  
2 is equal to \$4,000 which may be taken in the year of the adoption  
3 of each nonfamily child, whose age at adoption is under eighteen  
4 years. This credit may, at the option of the taxpayer, be taken

1 over a period of three years.

2       For the purpose of this section and credit "nonfamily  
3 adoptions" means adoptions of a child or children by a taxpayer or  
4 taxpayers who are not the father, mother, or stepparent of the  
5 child.