

ENROLLED

Senate Bill No. 35

(BY SENATORS SNYDER AND PLYMALE)

[Passed March 12, 2011; in effect ninety days from passage.]

AN ACT to amend and reenact §11-21-10a of the Code of West Virginia, 1931, as amended, relating to raising the tax credit for nonfamily adoptions to \$4,000.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 21. PERSONAL INCOME TAX.

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

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

3 *Nonfamily adoptions.* — For nonfamily adoptions, the
4 credit is equal to \$4,000 which may be taken in the year of
5 the adoption of each nonfamily child, whose age at adoption
6 is under eighteen years. This credit may, at the option of the
7 taxpayer, be taken over a period of three years.

8 For the purpose of this section and credit “nonfamily
9 adoptions” means adoptions of a child or children by a
10 taxpayer or taxpayers who are not the father, mother, or
11 stepparent of the child.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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Chairman Senate Committee

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Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

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Clerk of the Senate

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Clerk of the House of Delegates

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Acting President of the Senate

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Speaker of the House of Delegates

The within this the
Day of, 2011.

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Governor