

**H. B. 4369**

(By Delegates Duke, Overington, Householder,  
Cowles, J. Miller, Kump, Rowan, Miley,  
M. Poling, T. Campbell and Lawrence)

[Introduced February 1, 2012; referred to the  
Committee on Senior Citizen Issues then Finance.]

A BILL to amend and reenact §11-21-21 of the Code of West Virginia,  
1931, as amended, relating to the senior citizens' tax credit;  
and increasing eligibility for the low-income qualification.

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

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

PART I. GENERAL.

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-21. Senior citizens' tax credit for property tax paid on  
first \$20,000 of taxable assessed value of a  
homestead in this state.**

(a) *Allowance of credit.* --

(1) A low-income person who is allowed a \$20,000 homestead  
exemption from the assessed value of his or her homestead for ad  
valorem property tax purposes, as provided in section three,  
article six-b of this chapter, shall be allowed a refundable credit

1 against the taxes imposed by this article equal to the amount of ad  
2 valorem property taxes paid on up to the first \$10,000 of taxable  
3 assessed value of the homestead for property tax years that begin  
4 on or after January 1, 2003, except as provided in subdivision (2)  
5 of this subsection.

6       (2) For tax years beginning on or after January 1, 2007, a  
7 low-income person who is allowed a \$20,000 homestead exemption from  
8 the assessed value of his or her homestead for ad valorem property  
9 tax purposes, as provided in section three, article six-b of this  
10 chapter, shall be allowed a refundable credit against the taxes  
11 imposed by this article equal to the amount of ad valorem property  
12 taxes paid on up to the first \$20,000 of taxable assessed value of  
13 the homestead for property tax years that begin on or after January  
14 1, 2007: *Provided*, That for tax years beginning on and after  
15 January 1, 2009, any person who is required to pay the federal  
16 alternative minimum income tax in the current tax year is  
17 disqualified from receiving any tax credit provided under this  
18 section.

19       (3) Due to the administrative cost of processing, the  
20 refundable credit authorized by this section may not be refunded if  
21 less than \$10.

22       (4) The credit for each property tax year shall be claimed by  
23 filing a claim for refund within three years after the due date for  
24 the personal income tax return upon which the credit is first

1 available.

2 (b) *Terms defined.* --

3 For purposes of this section:

4 (1) "Low income" means federal adjusted gross income for the  
5 taxable year that is ~~one hundred fifty~~ three hundred percent or  
6 less of the federal poverty guideline for the year in which  
7 property tax was paid, based upon the number of individuals in the  
8 family unit residing in the homestead, as determined annually by  
9 the United States Secretary of Health and Human Services.

10 (2) (A) For tax years beginning before January 1, 2007, "taxes  
11 paid" means the aggregate of regular levies, excess levies and bond  
12 levies extended against not more than \$10,000 of the taxable  
13 assessed value of a homestead that are paid during the calendar  
14 year determined after application of any discount for early payment  
15 of taxes but before application of any penalty or interest for late  
16 payment of property taxes for a property tax year that begins on or  
17 after January 1, 2003, except as provided in paragraph (B) of this  
18 subdivision.

19 (B) For tax years beginning on or after January 1, 2007,  
20 "taxes paid" means the aggregate of regular levies, excess levies  
21 and bond levies extended against not more than \$20,000 of the  
22 taxable assessed value of a homestead that are paid during the  
23 calendar year determined after application of any discount for  
24 early payment of taxes but before application of any penalty or

1 interest for late payment of property taxes for a property tax year  
2 that begins on or after January 1, 2007.

3 (c) *Legislative rule.* --

4 The Tax Commissioner shall propose a legislative rule for  
5 promulgation as provided in article three, chapter twenty-nine-a of  
6 this code to explain and implement this section.

7 (d) *Confidentiality.* --

8 The Tax Commissioner shall utilize property tax information in  
9 the statewide electronic data processing system network to the  
10 extent necessary for the purpose of administering this section,  
11 notwithstanding any provision of this code to the contrary.

12 (e) For tax years beginning on or after January 1, 2012,  
13 taxpayers must calculate the credit authorized in this section  
14 prior to calculating the credit authorized in section twenty-three  
15 of this article.

NOTE: The purpose of this bill is to raise the qualifying percentage of the federal poverty level from one-hundred and fifty percent to three-hundred percent.

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