

Senate Bill No. 92

(By Senator Jenkins)

[Introduced January 11, 2012; referred to the Committee on the
Judiciary; 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 personal income tax; providing a credit against that tax
for fees paid for recycling; and granting rule-making
authority.

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.

PART I. GENERAL.

§11-21-10b. Credit for recycling fees.

A credit against the tax imposed by the provisions of this
article shall be allowed for fees paid for recycling services under

1 section eleven, article fifteen, section nineteen, article fifteen-
2 a and section four, article sixteen, all of chapter twenty-two of
3 this code. The credit may not exceed \$600. The Tax Commissioner
4 shall propose a legislative rule for legislative approval as
5 provided in article three, chapter twenty-nine-a of this code to
6 implement this section.

NOTE: The purpose of this bill is to provide a credit against
tax for fees paid for recycling, not to exceed \$600. The bill also
grants rule-making authority.

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