1 **H. B. 4314**

2

3   (By Delegates Sponaugle, Iaquinta, Young,
4   Tomblin, Lynch, Barrett, Phillips, R.,
5   Campbell, Hartman, Barker and Skaff)
6

7   [Introduced January 24, 2014; referred to the
8   Committee on Finance.]

FISCAL NOTE

9

10 A BILL to amend the Code of West Virginia, 1931, as amended, by

11   adding thereto a new section, designated §11-21-10b, relating

12   to providing a $500 credit for certain members of volunteer

13   fire departments against state personal income tax.

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

15   That the Code of West Virginia, 1931, as amended, be amended

16 by adding thereto a new section, designated §11-21-10b, to read as

17 follows:

18 **ARTICLE 21.   PERSONAL INCOME TAX.**

19 **§11-21-10b.   Credit for volunteer fire department members.**

20   (a) An active member and auxiliary member of a volunteer fire

21 department and rescue squad is entitled to a $500 credit against

22 the tax imposed by the provisions of this article if:

23

24   (1) The member has successfully completed the minimum training

25 requirements of the West Virginia University fire service extension

1 firefighter training, section one, or its equivalent, and other

2 training required by the State Fire Commission; and

3   (2) The volunteer fire department must pay workers'

4 compensation on the member during a given year;

5   (3) The member is on active status in the volunteer fire

6 department as verified by the president and chief of the volunteer

7 fire department or the president and captain of the volunteer

8 rescue squad.

9   (c) The Tax Commissioner shall promulgate procedural rules

10 providing the procedure a member of a volunteer fire department and

11 rescue squad shall use to establish that the member is qualified

12 for the credit provided in this section.

    NOTE: The purpose of this bill is to allow members of volunteer fire departments and rescue squads who have successfully completed required training and are covered by workers' compensation a credit of $500 from their state personal income tax.

    §11-21-10b is new; therefore, it has been completely underscored.