

Senate Bill No. 229

(By Senator Jenkins)

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[Introduced January 8, 2014; referred to the Committee on Natural Resources; 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 items of residential household waste; limiting the credit to \$600; 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 this article is allowed

1 for fees an individual pays to recycle items of residential
2 household waste including, but not limited to, paper products;
3 plastic, metal or glass containers; and household electronic
4 devices. The credit may not exceed \$600, annually. The Tax
5 Commissioner shall propose a legislative rule for legislative
6 approval as provided in article three, chapter twenty-nine-a of
7 this code to implement this section.

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

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