

H. B. 2079

(By Delegate Williams)

[Introduced January 15, 2015; referred to the
Committee on Senior Citizen Issues then Finance.]

**FISCAL
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-21-97, relating to creating the Seniors Helping Seniors Fund; requiring personal income taxes paid on taxable Social Security benefits to be deposited into the fund; and requiring the Department of Health and Human Resources and the Bureau of Senior Services to use the fund for the Medicaid Aged and Disabled Waiver program and to support the Medicaid Personal Care, Family Assistance In-Home Respite and Lighthouse programs to increase the number of senior citizens receiving in-home care services.

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 §11-21-97, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-97. Dedication of personal income tax proceeds attributable to taxable Social Security benefits.

1 (a) (1) For taxpayers whose taxes paid under this article include tax attributable to income
2 received from taxable Social Security benefits, the Tax Commissioner shall determine the portion
3 of the taxpayer's tax paid attributable to those benefits.

4 (2) In computing that amount the commissioner shall treat the tax paid by the taxpayer on the
5 amount attributable to income received from taxable Social Security benefits as paid at the highest
6 rates applicable to the taxpayer under section four-e of this article.

7 (b) The Seniors Helping Seniors Fund is created in the State Treasury. The Tax
8 Commissioner shall deposit into the fund all amounts determined under subsection (a) of this section
9 attributable to taxes paid on taxable Social Security benefits.

10 (c) The fund shall be used to increase the number of senior citizens receiving in-home care
11 services by:

12 (1) The Department of Health and Human Resources to fully fund the Medicaid Aged and
13 Disabled Waiver program and to support the department's Medicaid Personal Care program; and

14 (2) The Bureau of Senior Services for its Family Assistance In-Home Respite and
15 Lighthouse programs.

16 (d) The Tax Commissioner shall propose rules for legislative approval as provided in article
17 three, chapter twenty-nine-a of this code to implement this section.

18 (e) This section is effective for tax years beginning after December 31, 2015.

NOTE: The purpose of this bill is to create the Seniors Helping Seniors Fund. Personal income taxes paid on taxable Social Security benefits are to be deposited into the fund. The fund is to be used by the Department of Health and Human Resources and the Bureau of Senior Services

for the Medicaid Aged and Disabled Waiver program and to support the Medicaid Personal Care, Family Assistance In-Home Respite and Lighthouse programs to increase the number of senior citizens receiving in-home care services.

This section is new; therefore, it has been completely underscored.