

1 **H. B. 2167**

2
3 (By Delegates Marcum, H. White, R. Phillips, Campbell, Hartman,
4 J. Nelson, Pushkin, Lynch, Moye, Faircloth and Perdue)

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6 [Introduced January 21, 2015; referred to the
7 Committee on Finance.]

**FISCAL
NOTE**

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10 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
11 designated §11-21-10b, relating to providing a \$500 tax credit to volunteer firefighters.

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

13 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new
14 section, designated §11-21-10b, to read as follows:

15 **ARTICLE 21. PERSONAL INCOME TAX.**

16 **§11-21-10b. Tax credit for certain volunteer firefighters.**

17 Any volunteer firefighter who has up-to-date credentials for the taxable year and has
18 responded to at least five verified calls in the year is entitled to a credit against his or her personal
19 income tax for that year in the amount of \$500.

NOTE: The purpose of this bill is to provide a \$500 tax credit to volunteer firefighters who have responded to at least five verified calls in a year.

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