

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

House Bill 4364

FISCAL
NOTE

BY DELEGATES HIGGINBOTHAM, HANNA, HAMRICK AND

ATKINSON

[Introduced January 16, 2020; Referred to the
Committee on Small Business, Entrepreneurship and
Economic Development then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §61-11-26b, relating to creating a tax credit for hiring an ex-felon.

Be it enacted by the Legislature of West Virginia:

ARTICLE 11. GENERAL PROVISIONS CONCERNING CRIMES.

**§61-11-26b. Tax credit for hiring a person who was convicted of a felony, who was lawfully
released and who has had, or is eligible to have, his or her conviction expunged.**

1 (a) An employer who hires a person previously convicted of a felony, who has been
2 released from confinement and who has, or is eligible to have, his or her conviction expunged
3 under the provisions of §61-11-26 or §61-11-26a of this code is eligible for a tax credit as set forth
4 in this section.

5 (b) The tax credit is equal to five percent of the salary of the person hired under the
6 provisions of subsection (a) of this section and may be applied against any tax levied under
7 chapter 11 of this code for which the employer is liable. The tax credit may not exceed the
8 employer's unadjusted tax liability.

NOTE: The purpose of this bill is to provide a tax credit for an employer who hires a person who was convicted of a felony eligible for expungement.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.