

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

House Bill 4628

BY DELEGATES HIGGINBOTHAM, ELLINGTON, GRAVES,
STORCH, HANNA, DEAN, C. MARTIN, HOTT, BARNHART,
KESSINGER AND HARDY

[Introduced January 31, 2020; Referred to the
Committee on Finance]

1 A BILL to amend and reenact §11-10-14a of the Code of West Virginia, 1931, as amended,
2 relating to allowing certain deductions to be made from individual personal income tax
3 refunds; providing check-off for donations to the Make-A-Wish Foundation of Greater
4 Pennsylvania and West Virginia for the purpose of granting wishes to children who reside
5 in West Virginia and who have life-threatening medical conditions; to provide for
6 disposition of such donated monies; to establish the Make-A-Wish Foundation of Greater
7 Pennsylvania and West Virginia Fund as a special escrow fund in the State Treasury; to
8 provide for the administration and use of moneys in the fund; to authorize the Tax
9 Commissioner to make certain deposits into the fund; and to provide for reporting to the
10 Joint Committee on Government and Finance.

Be it enacted by the Legislature of West Virginia:

ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.

§11-10-14a. Expiration of Tax refund check-off programs.

1 (a) ~~Notwithstanding any other provision of law to the contrary~~ Except as otherwise
2 provided in this section, or in another section of this code enacted after June 30, 1991, all
3 voluntary tax refund check-off programs shall expire and not apply to any personal income tax
4 returns required to be filed after June 30, 1991: *Provided*, That if any such program has an earlier
5 expiration date specifically provided by law, such earlier expiration date shall apply.

6 (b) The Tax Commissioner shall cause each West Virginia personal income tax return
7 form to contain a provision by which a taxpayer, and his or her spouse if a joint return, may donate
8 a portion or all of his or her tax refund to the Make-A-Wish Foundation of Greater Pennsylvania
9 and West Virginia to be used exclusively for the purpose of granting wishes to medically-eligible
10 children who have life-threatening medical conditions and who reside in the State of West Virginia.
11 The total amount of donations received under this subsection shall be deposited in the State
12 Treasury to the credit of the Make-A-Wish Foundation of Greater Pennsylvania and West Virginia
13 to be used exclusively for the purpose of granting wishes to children who reside in West Virginia

14 and who have life-threatening medical conditions.

15 (c) There is hereby established in the State Treasury a special escrow fund to be known
16 as the Make-A-Wish Foundation of Greater Pennsylvania and West Virginia Fund, hereinafter
17 referred to as the "fund". The fund is established to receive deposits of donations made on
18 individual income tax returns for the benefit of the Make-A-Wish Foundation of Greater
19 Pennsylvania and West Virginia. The fund shall be administered by the State Treasurer, who shall
20 every three months, remit the remaining balance of monies in the fund to the foundation. The
21 Make-A-Wish Foundation of Greater Pennsylvania and West Virginia shall use the moneys
22 derived from such donations for the purpose of granting wishes to children who reside in West
23 Virginia and who have life-threatening medical conditions.

24 (d) The Joint Committee on Government and Finance may, at its discretion, request a
25 report from the Make-A-Wish Foundation of Greater Pennsylvania and West Virginia relative to
26 its operations. The form and content of the report shall be prescribed by the chair of the
27 committee, but shall at a minimum contain a detailed explanation of the organization's revenues
28 and expenditures, an accounting of donations from and expenditures in West Virginia, as well as
29 a description of the organization's activities. The committee may summon any person employed
30 by or associated with the foundation to provide testimony with respect to the report.

NOTE: The purpose of this bill is to allow certain deductions to be made from an individual personal income tax refund and provide check-off for donations to the Make-A-Wish Foundation of Greater Pennsylvania and West Virginia for the purpose of granting wishes to children who reside in West Virginia and who have life-threatening medical conditions. The bill provides for the disposition of donated moneys, establishes the Make-A-Wish Foundation of Greater Pennsylvania and West Virginia Fund as a special escrow fund in the State Treasury, and provides for the administration and use of moneys in the fund. The bill also authorizes the Tax Commissioner to make certain deposits into the fund, and provides for reporting by the foundation to the Joint Committee on Government and Finance at the committee's discretion.

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