

# WEST VIRGINIA LEGISLATURE

## 2020 REGULAR SESSION

**Introduced**

### **House Bill 4931**

**FISCAL  
NOTE**

BY DELEGATES ANGELUCCI, LONGSTRETH AND PYLES

[Introduced February 11, 2020; Referred to the  
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §11-21-10b, relating to providing a tax credit for families who have foster  
3 children in their care.

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

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-10b. Credit for foster care.**

1 A credit against the tax imposed by the provisions of this article shall be allowed for a  
2 foster family for a foster child in their care. The credit is equal to \$5,000 for each year the child is  
3 in the foster care of that family. The credit must be taken for the year the child is in foster care.

NOTE: The purpose of this bill is to provide a \$5000 tax credit for families who have foster children in their care.

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