

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

House Bill 4952

**FISCAL
NOTE**

BY DELEGATE ANGELUCCI

[Introduced February 11, 2020; Referred to the Committee
on Health and Human Resources then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-21-24a, relating to granting tax credits for employees of the West Virginia
 3 Department of Health and Human Resources Child Protective Services; and providing
 4 rule-making authority.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-24a. Tax credit for Child Protective Services employees.

1 (a) A person who is a resident of West Virginia and an employee of the West Virginia
 2 Department of Health and Human Resources Child Protective Services is entitled to receive a tax
 3 credit against his or her personal income tax liability, otherwise due under this article, in the
 4 amount of \$1500.

5 (b) The State Tax Commissioner shall provide rules for reporting, filing and application of
 6 claims for the tax credit provided under this section in a manner which conforms to the rules for
 7 tax liability otherwise due.

NOTE: The purpose of this bill is to provide a personal income tax credit of \$1500 for employees of the West Virginia Department of Health and Human Resources Child Protective Services. The bill authorizes rulemaking.

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