

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2797

BY DELEGATE KUMP

[Introduced February 1, 2019; Referred
to the Committee on Senior, Children, and Family Issues
then Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
2 designated §11-21-12j, relating to calculation of West Virginia adjusted gross income for
3 personal income tax purposes; and subtracting social security benefits from federal
4 adjusted gross income to the extent included in federal gross income for federal income
5 tax purposes.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12j. Additional modification reducing federal adjusted gross income for social security benefits.

1 For taxable years beginning on and after January 1, 2019, in addition to amounts
2 authorized to be subtracted from federal adjusted gross income pursuant to §11-21-12(c) of this
3 code, social security benefits paid by the Social Security Administration as Old Age, Survivors
4 and Disability Insurance Benefits as provided in 42 U. S. C. §401 *et seq.* or as Supplemental
5 Security Income for the Aged, Blind, and Disabled as provided in 42 U. S. C. §1381 *et seq.* is an
6 authorized modification reducing adjusted gross income, but only to the extent the benefits are
7 included in adjusted gross income for the taxable year in which the benefits are received.

NOTE: The purpose of this bill is to subtract social security benefits from federal adjusted gross income to the extent included in federal gross income for federal income tax purposes.

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