

# **WEST VIRGINIA LEGISLATURE**

## **2021 REGULAR SESSION**

**Introduced**

### **House Bill 2139**

BY DELEGATES PAYNTER, TONEY AND J. JEFFRIES

[Introduced February 10, 2021; Referred to the  
Committee on Energy and Manufacturing then  
Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §11-21-12m, relating to permitting residential customers of electric utilities to  
3 deduct up to 50 percent of their electric utility payments from their federal adjusted gross  
4 income for personal income tax purposes.

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

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-12m. Additional modification reducing federal adjusted gross income.**

1 In addition to amounts authorized to be subtracted from federal adjusted gross income  
2 pursuant to §11-21-12(c) of this code, a residential customer of an electric utility also has an  
3 authorized modification reducing federal adjusted gross income in an amount not to exceed 50  
4 percent of that customer's electric utility payments in each taxable year.

NOTE: The purpose of this bill is to permit residential customers of electric utilities to deduct up to 50 percent of their electric utility payments from their federal adjusted gross income for personal 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.