

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2146

**FISCAL
NOTE**

BY DELEGATES HAMRICK AND HANNA

[Introduced February 10, 2021; 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 §11-21-10b, relating to providing a personal income tax credit for taxpayers
3 who have foster 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) A refundable tax credit against the tax imposed by the provisions of this article is
2 allowed for a taxpayer who has a foster child in his or her care. The credit is equal to \$1,000 per
3 child when the child is in the foster care of that family for at least six calendar months of the tax
4 year. The credit must be taken for the year the child is in foster care.

5 (b) (1) For purposes of this section the credit allowed may be taken by only one taxpayer
6 if there is more than one taxpayer in the household.

7 (2) Married individuals filing a joint return shall be treated as one taxpayer.

8 (3) In the case of individuals not described in subdivision (2) of this subsection who are
9 members of the same household, only the taxpayer with the highest adjusted gross income for
10 the taxable year may take the credit.

11 (c) For purposes of this section, if a foster child resides in the home of the taxpayer for
12 more than 18 consecutive days of a calendar month but fewer than the total number of days in
13 the calendar month, the foster child is treated as residing in the home of the taxpayer for the full
14 calendar month.

15 (d) The Tax Commissioner may propose a legislative rule for promulgation or adopt
16 procedural or interpretive rules, as appropriate, as provided in §29A-3-1 et seq. of this code to
17 assist in administering this section.

NOTE: The purpose of this bill is to provide a \$1,000 per child tax credit for taxpayers 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.