WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

House Bill 2305

By Delegate Higginbotham

[Introduced February 12, 2021; Referred to the Committee on Small Business, Entrepreneurship and Economic Development then Finance]

A BILL to amend the Code of West Virginia,1931, as amended, by adding thereto a new section, designated §61-11-26c, relating to creating a tax credit for hiring an ex-felon.

Be it enacted by the Legislature of West Virginia:

ARTICLE 11. GENERAL PROVISIONS CONCERNING CRIMES.

§61-11-26c. Tax credit for hiring a person who was convicted of a felony, who was lawfully released and who has had, or is eligible to have, his or her conviction expunged.

(a) An employer who hires a person previously convicted of a felony, who has been released from confinement and who has, or is eligible to have, his or her conviction expunged under the provisions of §61-11-26, §61-11-26a, or §61-11-26b of this code is eligible for a tax credit as set forth in this section.

(b) The tax credit is equal to five percent of the salary of the person hired under the provisions of subsection (a) of this section and may be applied against any tax levied under chapter 11 of this code for which the employer is liable. The tax credit may not exceed the employer’s unadjusted tax liability.

NOTE: The purpose of this bill is to provide a tax credit for an employer who hires a person who was convicted of a felony eligible for expungement.

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