

# WEST VIRGINIA LEGISLATURE

## 2020 REGULAR SESSION

Introduced

### House Bill 2355

FISCAL  
NOTE

BY DELEGATES HIGGINBOTHAM, BARRETT AND HANSEN

[Introduced February 12, 2021; Referred to the  
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, by adding thereto a new section, designated  
 2 §11-24-6c, relating to establishing a tax deduction against corporation net income tax for  
 3 retail food distributors that donate certain surplus food products to school “backpack  
 4 programs” and school pantries; requiring rulemaking; defining terms.

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

**ARTICLE 24. CORPORATION NET INCOME TAX.**

**§11-24-6c. Certain school food programs; decreasing modification reducing federal taxable income.**

1 (a) In addition to the amounts authorized to be subtracted from federal taxable income  
 2 pursuant to §11-24-6(c) of this code, there shall be subtracted from federal taxable income, an  
 3 amount equal to the net value of “apparently fit grocery products” and “apparently wholesome  
 4 food” donated to the “backpack programs” and school pantries of schools in the state from the  
 5 net income included in federal taxable income by a corporate taxpayer in a taxable year.

6 (b) For the purpose of this section:

7 “Apparently fit grocery product” and “apparently wholesome food” have the same  
 8 meanings as those terms are defined in §55-7D-2 of this code.

9 “School” has the same meaning as that term is defined in §18-1-1 of this code.

10 (c) The State Tax Commissioner shall promulgate legislative rules pursuant to §29A-3-1  
 11 et seq. of this code to implement this section.

NOTE: The purpose of this bill is to grant a tax deduction against corporation net income tax for retail food distributors that donate certain surplus food products to school “backpack programs” and school pantries. The bill requires rulemaking and defines terms. Current code provides tax credit for private, nonprofit food banks.

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