

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

Senate Bill 88

FISCAL
NOTE

BY SENATOR MAYNARD

[Introduced February 10, 2021; referred
to the Committee on 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 exempting senior citizens from personal income tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12j. Income of senior citizens exempt.

1 Notwithstanding any other provision of this code to the contrary, for taxable years
2 beginning after December 31, 2020, all income received by any person who has attained the age
3 of 65 on or before the last day of the taxable year shall be exempt from the tax imposed by this
4 article.

NOTE: The purpose of this bill is to exempt income of senior citizens from West Virginia personal income tax.

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