

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

Introduced

### House Bill 3117

FISCAL  
NOTE

BY DELEGATES THOMPSON, WALKER, GRIFFITH, YOUNG

AND ZUKOFF

[Introduced March 12, 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 §11-21-12m, relating to authorizing a deduction from federal adjusted gross  
 3 income for certain remote workers or telecommuters.

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

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-12m. Adjustment to federal adjusted gross income for remote workers and telecommuters.**

1 If, after making all adjustments to federal adjusted gross income that are authorized by  
 2 this article and applicable to the individual, the resulting adjusted income is less than \$91,000 and  
 3 the individual performs at least 25 percent of his or her work during the tax year, calculated as a  
 4 proportion to total hours worked, in his or her home through the use of electronic network tools  
 5 and remote working technology, the individual may also adjust his or her federal adjusted income  
 6 by subtracting \$2,500 therefrom.

NOTE: The purpose of this bill is to provide a deduction from adjusted gross income for purposes of determining personal income tax for certain remote workers and telecommuters.

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