

# WEST VIRGINIA LEGISLATURE

## 2022 REGULAR SESSION

Introduced

### House Bill 4056

FISCAL  
NOTE

BY DELEGATES KEATON AND HOLSTEIN

[Introduced January 12, 2022; Referred to the  
Committee on Finance]

1 A BILL to amend and reenact §8-12-14 of the Code of West Virginia, 1931, as amended, relating  
2 to modifying the amount of personal exemption for personal income tax in West Virginia.

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

## **ARTICLE 21. PERSONAL INCOME TAX.**

### **§11-21-16. West Virginia personal exemptions of resident individual.**

1 (a) *General.* -- For any tax imposed under the provisions of this article with respect to any  
2 taxable year prior to January 1, 1983, a resident individual shall be allowed a West Virginia  
3 exemption of \$600 for each exemption for which he is entitled to a deduction for the taxable year  
4 for federal income tax purposes. With respect to any taxable year beginning on or after January  
5 1, 1983, and prior to January 1, 1984, said exemption shall be \$700; with respect to any taxable  
6 year beginning on or after January 1, 1984, said exemption shall be \$800; and with respect to any  
7 taxable year beginning on or after January 1, 1987, said exemption shall be ~~\$2,000~~ \$4,000.

8 (b) *Husband and wife.* -- If the West Virginia income taxes of a husband and wife are  
9 separately determined but their federal income tax is determined on a joint return, each of them  
10 shall be separately entitled, with respect to any taxable year prior to January 1, 1983, to a West  
11 Virginia exemption of \$600 for each federal exemption to which he would be separately entitled  
12 for the taxable year if their federal income taxes had been determined on separate returns. With  
13 respect to any taxable year beginning on or after January 1, 1983, and prior to January 1, 1984,  
14 said exemption shall be \$700; with respect to any taxable year beginning on or after January 1,  
15 1984, said exemption shall be \$800; and with respect to any taxable year beginning on or after  
16 January 1, 1987, said exemption shall be ~~\$2,000~~ \$4,000.

17 (c) *Surviving spouse.* -- For taxable years beginning after December 31, 1986, a surviving  
18 spouse shall be allowed one additional exemption of ~~\$2,000~~ \$4,000 for the two taxable years  
19 beginning after the year of death of the deceased spouse.

20 For purposes of this section and section twelve of this article, a surviving spouse means  
21 a taxpayer whose spouse died during the taxable year prior to the taxable year for which the

22 annual return is being filed and who has not remarried at any time before the end of the taxable  
23 year for which the annual return is being filed.

24 (d) *Certain dependents.* -- Notwithstanding any provisions in this section, for taxable years  
25 beginning after December 31, 1986, a resident individual whose exemption amount for federal  
26 tax purposes is zero by virtue of section 151(d)(2) of the Internal Revenue Code of 1986, shall be  
27 allowed a single West Virginia exemption in the amount of \$500.

NOTE: The purpose of this bill is to increase the amount of personal exemption for personal income tax from \$2,000 to \$4,000.

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