

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

House Bill 4695

BY DELEGATES KEATON AND BATES

[Introduced February 15, 2022; 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 §11-21-97, relating to creating a personal refundable credit against personal
3 income taxes.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-97. Personal refundable credit for resident individuals and families.

1 For the tax years beginning on or after December 31, 2022, any resident individual shall
2 be allowed a personal refundable credit against the personal income taxes imposed by this article
3 of \$100 for the filer and each of the filer’s dependents: *Provided*, That a husband and wife filing
4 jointly may claim the personal refundable for the husband, wife, and the dependents on the joint
5 return.

NOTE: The purpose of this bill is to create a personal refundable credit against personal income taxes.

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