

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

House Bill 2224

By Delegate Keaton

[Introduced January 11, 2023; Referred to the
Committee on Finance]

1 A BILL to amend and reenact §11-21-14 of the Code of West Virginia, 1931, as amended, all
2 relating to reinstating the standard deduction.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-14. West Virginia standard deduction of a resident individual.

1 (a) General. -- The West Virginia standard deduction of a resident individual, or of husband
2 and wife whose West Virginia taxable income is determined jointly, shall be ten per centum of West
3 Virginia adjusted gross income or \$1,000, whichever is less.

4 (b) Husband and wife determining income separately. -- The West Virginia standard
5 deductions of husband and wife whose West Virginia taxable incomes are determined separately
6 (whether or not on a single form) shall not exceed ten per centum of the aggregate of their
7 separate West Virginia adjusted gross incomes or \$1,000, whichever is less, but may be taken by
8 either or divided between them in such proportions as they may elect.

9 (c) Expiration. -- The West Virginia standard deduction provided in this section shall not
10 apply to taxable years beginning after December 31, 1986.

11 (d) Reinstitution of standard deduction. -- Effective taxable years beginning after
12 December 31, 2023, the West Virginia standard deduction of a resident individual on a single form
13 shall be \$10,000.

14 (e) Husband and wife determining income jointly. -- The West Virginia standard deductions
15 of husband and wife whose West Virginia taxable incomes are determined jointly (whether or not
16 on a single form) shall be \$20,000.

17 (f) Husband and wife determining income separately. -- The West Virginia standard
18 deductions of husband and wife whose West Virginia taxable incomes are determined separately
19 (whether or not on a single form) shall not exceed \$10,000 for each filer.

NOTE: The purpose of this bill is to reinstitute the standard deduction.

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