

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

Senate Bill 209

By Senators Trump and Oliverio

[Introduced January 13, 2023; referred
to the Committee on Banking and Insurance; and
then 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 personal income tax deductions; and permitting
 3 resident individuals to deduct medical expenses not reimbursed by an insurance policy.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12m. Deduction for medical expenses not reimbursed by insurance.

1 For taxable years beginning on and after January 1, 2024, in addition to amounts
 2 authorized to be subtracted from federal adjusted gross income pursuant to §11-21-12 (c) of this
 3 code, any payment during the taxable year for medical expenses that are not reimbursed under a
 4 policy of insurance for accident and sickness, as defined in §33-15-2a of this code, that offers
 5 coverage to either the taxpayer, the taxpayer's spouse, parent, or a dependent as defined in
 6 section 152 of the Internal Revenue Code of 1986, as amended, is an authorized modification
 7 reducing federal adjusted gross income, but only to the extent the amount is not allowable as a
 8 deduction when arriving at the taxpayer's federal adjusted gross income for the taxable year in
 9 which the payment is made.

NOTE: The purpose of this bill is to allow resident individuals to deduct medical expenses, not reimbursed by an insurance policy for accident and sickness, as personal income tax deductions.

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