WEST VIRGINIA LEGISLATURE

**FISCAL NOTE**

2024 REGULAR SESSION

Introduced

House Bill 4445

By Delegate Rowe

[Introduced January 10, 2024; Referred   
to the Committee on Senior, Children, and Family Issues then Finance ]

A BILL to amend the Code of West Virginia,1931, as amended, by adding thereto a new section, designated §11-21-23a, relating to allowing low-income senior citizens to receive certain tax credits without filing a state income tax return.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-23a. Alternative to filing tax return to receive low income senior tax credit.

For the purposes of §11-21-21 and §11-21-23 of this code, the following applies:

The Department of Tax and Revenue, on the form it sends to seniors who own real property, shall add a certification that, if the individual or couple had a combined income of less than a stated amount and is therefore not required to file an income tax return and no one else lives in their home, they are entitled to a credit set forth in the above referenced sections. The low-income senior citizen shall send the certificate to the Department of Tax and Revenue in lieu of a tax return and be entitled to the benefits of the credits set forth in §11-21-21 and §11-21-23 of this code.

NOTE: The purpose of this bill is to simplify the manner in which a low-income senior citizen may claim certain tax credits.

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