WEST virginia legislature

2024 regular session

Introduced

House Bill 4789

By Delegate Young

[Introduced January 16, 2024; Referred   
to the Committee on the Judiciary]

A BILL to amend the Code of West Virginia, 1931, as amended, by amending said code by adding thereto by adding a new section, designated §11-21-80, relating generally to prohibiting tax preparation software companies from charging a fee for electronically filing State tax returns.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. Personal Income Tax.

PART VI. Procedure and Administration

§11-21-80. Prohibition against tax preparation software companies charging a fee for electronically filing State tax returns.

(a) Tax preparation software companies are prohibited from charging taxpayers a fee to electronically file their West Virginia State tax returns.

(b) As used in this section:

(1) "Tax preparation software company" means a developer or vendor of any computer software program intended for tax return preparation purposes, including an off-the-shelf software program loaded onto a taxpayer's computer or an online tax preparation application.

(2) "Taxpayer" means any person owing or liable to pay any State tax or any person deemed by the director to be so owing or liable.

(3) "Electronic filing" means filing a tax document using computer technology, including transmission through the internet.

(4) "Tax return" means a tax document which the director has authorized to be filed electronically.

NOTE: The purpose of this bill is to establish a system to prohibit tax preparation software companies from charging taxpayers a fee to electronically file their West Virginia State tax returns.

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