

# WEST VIRGINIA LEGISLATURE

## 2024 REGULAR SESSION

Introduced

### House Bill 5085

FISCAL  
NOTE

By Delegates Brooks, Kump, and E. Pritt

[Introduced January 25, 2024; 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 §11-13-3h, relating to creating tax incentives for businesses that recycle.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 13. BUSINESS AND OCCUPATION TAX.**

**§11-13-3h. Tax Credit for recycling.**

1 (a) There shall be allowed as a credit against the tax imposed by §11-13-2 of this code, the  
2 amount determined by the type of business being taxed and by the products recycled by said  
3 business, for businesses who choose to engage in recycling as it is defined in §22-15-1, et seq. of  
4 this code.

5 (b) The Tax Commissioner shall prescribe such regulations as he deems necessary to  
6 carry out the purposes of this section and §11-13-1 et seq. of this code.

NOTE: The purpose of this bill is to create tax incentives for businesses that recycle.

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