WEST virginia legislature

2025 regular session

Introduced

**FISCAL NOTE**

House Bill 2404

By Delegates Crouse, Moore, Drennan, Lucas, Brooks, Hornby, Dean, Masters, Amos, Clay, and D. Cannon

[Introduced February 17, 2025; referred to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §16-2E-6, relating to the creation of a tax credit for companies who donate to pregnancy and birthing centers in this state.

Be it enacted by the Legislature of West Virginia:

[ARTICLE 2E. BIRTHING CENTERS.](https://code.wvlegislature.gov/16-2E/)

§16-2E-6. Creation of the tax credit for businesses who donate to birthing centers.

(a) An eligible company may apply for, and the Tax Commissioner shall allow a nonrefundable tax credit equivalent to the amount of any donation to a birthing center or pregnancy center in this state.

(b) In order for any eligible company to claim a tax credit under this section, the company must provide proof of the contribution to the birthing center or pregnancy center.

(c) The Tax Commissioner shall be responsible for the implementation of this tax credit.

NOTE: The purpose of this bill is to create a tax credit for companies who donate to pregnancy and birthing centers in this state.

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