

1 **H. B. 2548**

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3 (By Delegates T. Campbell and Canterbury)
4 [Introduced January 18, 2011; referred to the
5 Committee on Roads and Transportation then Finance.]
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10 A BILL to amend the Code of West Virginia, 1931, as amended, by
11 adding thereto a new section, designated §11-21-12j, relating
12 to permitting an individual taxpayer to decrease his or her
13 federal adjusted gross income up to \$1,000 for nursing home
14 expenses for the taxpayer or the taxpayer's spouse.

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

16 That the Code of West Virginia, 1931, as amended, be amended
17 by adding thereto a new section, designated §11-21-12j, to read as
18 follows:

19 **ARTICLE 21. PERSONAL INCOME TAX.**

20 PART I. GENERAL.

21 **§11-21-12j. Deduction for nursing home expenses.**

22 In addition to amounts authorized to be subtracted from
23 federal adjusted gross income pursuant to subsection (c), section
24 twelve of this article, any payment up to \$1,000 during the taxable

1 year for nursing home expenses attributable to either the taxpayer
2 or the taxpayer's spouse is an authorized modification reducing
3 federal adjusted gross income, but only to the extent the amount is
4 not allowable as a deduction when arriving at the taxpayer's
5 federal adjusted gross income for the taxable year in which the
6 payment is made.

NOTE: The purpose of this bill is to permit an individual taxpayer to decrease his or her federal adjusted gross income up to \$1,000 for nursing home expenses for the taxpayer or the taxpayer's spouse.

This section is new; therefore, it has been completely underscored.