

H. B. 2786

(By Delegates Boggs, Barker, T. Campbell, Craig,
Reynolds and Talbott)

[Introduced January 24, 2011; referred to the
Committee on Energy, Industry and Labor, Economic
Development and Small Business then Finance.]

**FISCAL
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by
adding thereto a new section, designated §11-21-10b, relating
to allowing a credit against state personal income tax for the
purchase of new wood or pellet stove, and the purchase of wood
pellets within the State of West Virginia; and establishing
the qualifying performance criteria for those stoves.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended
by adding thereto a new section, designated §11-21-10b, to read as
follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-10b. Credit for wood and pellet stoves.

(a) A one-time \$300 credit against the tax imposed by the
provisions of this article shall be allowed for a new wood or
pellet stove: *Provided*, That the equipment:

(1) Is purchased on or after July 1, 2010;

1 (2) Produces less than 250,000 British thermal units (BTU) per
2 hour heat input;

3 (3) Is installed in a residential dwelling within this state;
4 and

5 (4) Is listed in the United States Environmental Protection
6 Agency (EPA) *List of EPA certified wood stoves* or has a certificate
7 of performance from a currently EPA certified wood stove testing
8 laboratory. All must show:

9 (A) A noncatalytic wood stove with emissions of 4.5 grams of
10 smoke per hour or less; or

11 (B) A catalytic wood or pellet stove with emissions of 2.5
12 grams of smoke per hour or less.

13 (b) An additional one-time \$300 credit against the tax imposed
14 by the provisions of this article shall also be allowed for the
15 purchase of wood pellets within the State of West Virginia.

NOTE: This bill shall allow a credit against state personal income tax for the purchase of a new wood or pellet stove, as well as a credit for the purchase of wood pellets within the State of West Virginia.

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