

Senate Bill No. 427

(By Senators Jenkins and Foster)

[Introduced February 4, 2011; referred to the Committee on the
Judiciary; and then to the Committee on 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 personal income tax; and providing a credit against that
tax for fees paid for recycling.

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:

PART I. GENERAL.

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-10b. Credit for recycling fees.

A credit against the tax imposed by the provisions of this
article shall be allowed for fees paid for recycling services under
the provisions of section eleven, article fifteen, section
nineteen, article fifteen-a and section four, article sixteen, all

1 of chapter twenty-two of this code. The credit may not exceed
2 \$600. The Tax Commissioner shall propose a legislative rule for
3 legislative approval as provided in article three, chapter twenty-
4 nine-a of this code to implement this section.

NOTE: The purpose of this bill is to provide a credit against
tax for fees paid for recycling, not to exceed \$600.

This section is new; therefore, strike-throughs and
underscoring have been omitted.