

H. B. 3267

(BY DELEGATES BOGGS AND ARMSTEAD)

[Introduced February 21, 2011; 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 §11-21-12j, relating to providing an additional decreasing modification reducing federal adjusted gross income for income earned by military personnel and their spouses during a period of service in an area of armed conflict.

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 §11-21-12j, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.**§11-21-12j. Additional decreasing modification reducing federal adjusted gross income for income earned for military personnel and their spouses during period of service in an area of armed conflict.**

1 In addition to amounts authorized to be subtracted from
2 federal adjusted gross income pursuant to section twelve of
3 this article, a modification reducing federal adjusted gross
4 income is hereby authorized in the amount of any income
5 received by an individual during the period of time the
6 individual is serving in the active service of the Armed
7 Forces of the United States or National Guard in an area of
8 armed conflict between military forces of the United States
9 and hostile forces, and in the amount of any income received
10 by the spouse of such individual during that period of time,
11 up to a maximum of \$100,000 per year for individual filers
12 and persons who are married but filing separately, and
13 \$200,000 per year for persons who are married and filing
14 jointly, but only to the extent the amount is not allowable as
15 a deduction when arriving at the taxpayer's federal adjusted

16 gross income for the taxable year in which the payment is
17 made. This modification is available regardless of the type
18 of return form filed: *Provided*, That the amount of the
19 decreasing modification, in combination with all other
20 decreasing modifications authorized pursuant to this article,
21 shall in no event reduce taxable income below zero. The
22 provisions of this section are effective for taxable years
23 beginning on and after January 1, 2011.

NOTE: The purpose of this bill is to provide an additional decreasing modification reducing federal adjusted gross income for income earned by military personnel and their spouses during a period of service in an area of armed conflict.

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