

H. B. 2475

(By Delegate Hunt)

[Introduced February 15, 2013; referred 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 §9-2-13, relating to the Department of Health and Human Resources providing matching funds up to \$2,000, dollar for dollar each calendar year, to any funds donated by the parents of a minor into a trust account created after the minor has been diagnosed with an autism spectrum disorder, with the money from the trust to be disbursed to help pay expenses for the care of the minor and otherwise be exempt for state income tax purposes.

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 §9-2-13, to read as follows:

ARTICLE 2. DEPARTMENT OF HEALTH AND HUMAN RESOURCES, AND OFFICE OF COMMISSIONER OF HUMAN RESOURCES; POWERS, DUTIES AND

1 **RESPONSIBILITIES GENERALLY.**

2 **§9-2-13. Provision of matching funds for trust income disbursed to**
3 **support autistic minors.**

4 (a) For purposes of this section, "autism spectrum disorder"
5 means one or more or a combination of the following neurobiological
6 conditions: Autism, Asperger syndrome, Retts syndrome or Pervasive
7 Development Disorder.

8 (b) The Department of Health and Human Resources shall provide
9 matching funds up to \$2,000, dollar for dollar each calendar year,
10 to any funds donated by the parents of a minor into a trust account
11 created after the minor has been diagnosed with an autism spectrum
12 disorder by a licensed physician, with the money from said trust to
13 be disbursed to help pay expenses for the care of said minor.
14 Notwithstanding any other provision in the code, these matching
15 funds shall also be exempt for state income tax purposes.

16 (c) The Commissioner of the Department of Health and Human
17 Resources shall by issuance of rules forthwith, in cooperation with
18 the Tax Commissioner, provide guidelines to ensure uniform
19 standards for the aforesaid trusts to qualify for matching funds
20 pursuant to this section.

NOTE: This bill would require the Department of Health and Human Resources to provide matching funds up to \$2,000, dollar for dollar each calendar year, to any funds donated by the parents of a minor into a trust account created after the minor has been diagnosed with an autism spectrum disorder, with the money from

said trust to be disbursed to help pay expenses for the care of said minor and otherwise be exempt for state income tax purposes.

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