

**Senate Bill No. 19**

(By Senators Jenkins and Plymale)

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[Introduced February 13, 2013; referred to the Committee on  
Finance.]  
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**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; providing a credit against that tax for fees paid for recycling; limiting the credit to \$600; and granting rule-making authority.

*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.**

**PART I. GENERAL.**

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

A credit against the tax imposed by this article shall be allowed for fees paid for recycling services under section eleven,

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

NOTE: The purpose of this bill is to provide a credit against  
personal income tax for fees paid for recycling, not to exceed  
\$600. The bill also grants rule-making authority.

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