

1 **H. B. 4133**

2
3 (By Delegates Kump, Armstead, Frich, Romine,
4 Faircloth, Rowan, Azinger, Howell, Cooper,
5 D. Evans and Folk)

6 [Introduced January 14, 2014; referred to the
7 Committee on Finance.]

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10 A BILL to amend the Code of West Virginia, 1931, as amended, by
11 adding thereto a new section, designated §11-21-12j, relating
12 to calculation of West Virginia adjusted gross income for
13 personal income tax purposes; and subtracting social security
14 benefits from federal adjusted gross income to the extent
15 included in federal gross income for federal income tax
16 purposes.

17 *Be it enacted by the Legislature of West Virginia:*

18 That the Code of West Virginia, 1931, as amended, be amended
19 by adding thereto a new section, designated §11-21-12j, to read as
20 follows:

21 **ARTICLE 21. PERSONAL INCOME TAX.**

22 **§11-21-12j. Additional modification reducing federal adjusted**
23 **gross income for social security benefits.**

24 (a) For taxable years beginning on and after January 1, 2014,
25 in addition to amounts authorized to be subtracted from federal

1 adjusted gross income pursuant to subsection (c), section twelve of
2 this article, social security benefits paid by the Social Security
3 Administration as Old Age, Survivors and Disability Insurance
4 Benefits as provided in §42 U.S.C. 401 et. seq. or as Supplemental
5 Security Income for the Aged, Blind, and Disabled as provided in
6 §42 U.S.C. 1381 et. seq., is an authorized modification reducing
7 federal adjusted gross income, but only to the extent the benefits
8 are included in federal adjusted gross income for the taxable year
9 in which the benefits are received.

NOTE: The purpose of this bill is to subtract social security benefits from federal adjusted gross income to determine West Virginia adjusted gross income for purposes of personal income tax.

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