

H. B. 4573

(By Delegates White, Marcum, Moye, R. Phillips,
Tomblin, Staggers, Moore and Perry)

[Introduced February 17, 2014; referred to the
Committee on Finance.]

A BILL to amend and reenact §11-21-12h of the Code of West
Virginia, 1931, as amended, relating to additional
modification reducing federal adjusted gross income relating
to tolls for travel on West Virginia toll roads and paid
electronically through use of parkways authority commuter
cards; increasing the total amount allowed to be deducted for
a taxable year to \$5,000.

Be it enacted by the Legislature of West Virginia:

That §11-21-12h of the Code of West Virginia, 1931, as
amended, be amended and reenacted to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

**§11-21-12h. Additional modification reducing federal adjusted
gross income relating to tolls for travel on West
Virginia toll roads and paid electronically
through use of parkways authority commuter (PAC)**

1 **cards.**

2 (a) For taxable years beginning on and after January 1, 2007,
3 in addition to amounts authorized to be subtracted from federal
4 adjusted gross income pursuant to subsection (c), section twelve of
5 this article, any payment during the taxable year for amounts
6 expended by an individual for tolls paid electronically through use
7 of a West Virginia Parkways, Economic Development and Tourism
8 Authority PAC card (parkways authority commuter card) account for
9 noncommercial commuter passes for travel on toll roads in West
10 Virginia, not including amounts paid as refundable transponder
11 deposits or amounts reimbursed by an employer or otherwise, is an
12 authorized modification reducing federal adjusted gross income, but
13 only to the extent the amount is not allowable as a deduction when
14 arriving at the taxpayer's federal adjusted gross income for the
15 taxable year in which the payment is made. In the case of a single
16 person, a head of household or a married couple filing a joint
17 return, or a married person filing a separate return, this
18 authorized modification reducing federal adjusted gross income
19 shall apply only to the portion of the expended amount that equals
20 or exceeds \$25 and the total amount deducted for a taxable year
21 shall not exceed ~~\$1,200~~ \$5,000. Any amount of qualified tolls paid
22 and eligible for this decreasing modification and not used in the
23 taxable year when paid shall carry forward for up to three taxable
24 years subsequent to the taxable year when paid. Qualified toll

1 payments not used by the end of the carry forward period shall be
2 forfeited.

3 (b) The Tax Commissioner annually, on or before December 31,
4 of each calendar year, beginning in 2008, shall certify to the West
5 Virginia Parkways, Economic Development and Tourism Authority: (i)
6 The total dollar amount of tolls deducted by individuals under this
7 section on personal income tax returns filed for the preceding
8 taxable year beginning with taxable year 2007; and (ii) the total
9 dollar amount of personal income tax revenue not collected through
10 the date of such certification solely as a result of such total
11 toll deductions for such taxable year.

12 (c) On or before June 30 of the following calendar year,
13 beginning in 2009, the West Virginia Parkways, Economic Development
14 and Tourism Authority shall pay to the Tax Commissioner an amount
15 equal to such certified total dollar amount of personal income tax
16 revenue not collected for the taxable year covered by such
17 certification: *Provided*, That the authority shall make such
18 payment solely from nontoll revenues (that is, from revenues
19 derived by the authority from sources other than tolls charged for
20 transit on the West Virginia Turnpike) and only at such times and
21 in such amounts and installment payments as are permitted by
22 covenants and agreements of the authority under such bond
23 indentures and other bond agreements as are then applicable to such
24 nontoll revenues: *Provided, however*, That to the extent required

1 to comply with such bond indentures and other bond agreements, the
2 authority may defer the payment of all or a part of such amount
3 beyond June 30 of the following calendar year.

NOTE: The purpose of this bill is to increase the modification
reducing federal adjusted gross income relating to tolls for travel
on West Virginia toll roads and paid electronically through PAC
cards to \$5,000 for a taxable year.

Strike-throughs indicate language that would be stricken from
the present law, and underscoring indicates new language that would
be added.