

WEST VIRGINIA LEGISLATURE

2016 REGULAR SESSION

Introduced

House Bill 4439

BY DELEGATES J. NELSON, HOUSEHOLDER, PHILLIPS, R.

SMITH, IHLE, MCGEEHAN, FOLK, FAIRCLOTH, BUTLER,

MARCUM AND PERDUE

[Introduced February 8, 2016; Referred
to the Committee on the Judiciary then Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-21-11j, relating to providing a tax credit for persons receiving a concealed
 3 weapons permit.

Be it enacted by the Legislature of West Virginia:

1 That the Code of West Virginia be amended by adding thereto a new section, designated
 2 §11-21-11j, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-11j. Credit for costs of permit to carry a concealed weapon.

1 (a) For taxable years beginning from and after December 31, 2016, a credit is allowed
 2 against the taxes imposed by this article for the costs incurred during the taxable year for training
 3 courses or classes taken by the taxpayer or by the spouse or a dependent of the taxpayer for the
 4 purposes of applying for and qualifying for a permit to carry a concealed weapon in this state. The
 5 amount of the credit may not exceed \$80 with respect to the taxpayer, the spouse and each
 6 dependent. The credit is not allowed with respect to any person who fails to qualify or who is
 7 denied a permit after applying therefore.

8 (b) If the amount of the credit exceeds the taxes otherwise due under this article, the
 9 taxpayer may carry forward the amount of the claim not used to offset the taxes owed under this
 10 article for not more than five consecutive taxable years' income tax liability.

11 (c) The Tax Commissioner may prescribe required documentary evidence to confirm the
 12 qualification for and amount of the credit allowed by this section.

NOTE: The purpose of this bill is provide a tax credit for persons who apply for and successfully qualify for gun permits up to but not exceeding \$80. The rationale behind the proposal is that, if enacted, the bill's provisions would promote public safety by easing the cost of obtaining and maintaining permits to carry concealed weapons so that individuals inclined to carry concealed weapons would apply for the permit to do so while receiving mandatory gun safety training during the process.

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