

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

Senate Bill 168

FISCAL
NOTE

BY SENATORS BLAIR, CLEMENTS, AND WELD

[Introduced January 9, 2020; referred
to the Committee on Military; and then to the
Committee on Finance]

1 A BILL to amend and reenact §11-10-14a of the Code of West Virginia, 1931, as amended,
 2 relating to allowing certain deductions to be made from individual personal income tax
 3 refunds; providing check-off for nursing home and health care for aged and disabled
 4 veterans in the West Virginia Veterans Home; and providing check-off for purposes of
 5 operating and maintaining the Donel C. Kinnard Memorial State Veterans Cemetery.

Be it enacted by the Legislature of West Virginia:

ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.

§11-10-14a. ~~Expiration of Tax refund check-off programs.~~

1 ~~(a) Notwithstanding any other provision of law to the contrary~~ Except as otherwise
 2 provided in this section, or in another section of this code enacted after June 30, 1991, all
 3 voluntary tax refund check-off programs shall expire and not apply to any personal income tax
 4 returns required to be filed after June 30, 1991: *Provided,* That if any such program has an earlier
 5 expiration date specifically provided by law, ~~such the~~ the earlier expiration date shall apply.

6 (b) The Tax Commissioner shall cause each West Virginia personal income tax return
 7 form to contain a provision by which a taxpayer, and his or her spouse if a joint return, may donate
 8 a portion or all of his or her tax refund to the West Virginia Department of Veterans Assistance for
 9 purposes of providing nursing home and health care for aged and disabled veterans in the West
 10 Virginia Veterans Home. The total amount of donations received under this subsection shall be
 11 deposited in the State Treasury to the credit of the Department of Veterans Assistance to be used
 12 exclusively for purposes of providing nursing home and health care for aged and disabled
 13 veterans in the West Virginia Veterans Home.

14 (c) The Tax Commissioner shall cause each West Virginia personal income tax return form
 15 to contain a provision by which a taxpayer, and his or her spouse if a joint return, may donate a
 16 portion or all of his or her tax refund to the Donel C. Kinnard Memorial State Veterans Cemetery
 17 for purposes of operating and maintaining the cemetery. The total amount of donations received
 18 under this subsection shall be deposited in the State Treasury to the credit of the Department of

- 19 Military Affairs and Public Safety to be used exclusively for purposes of operating and maintaining
20 the Donel C. Kinnard Memorial State Veterans Cemetery.

NOTE: The purpose of this bill is to allow certain deductions to be made from individual personal income tax refunds for purposes of providing nursing home and health care for aged and disabled veterans in the West Virginia Veterans Home and for purposes of operating and maintaining the Donel C. Kinnard Memorial State Veterans Cemetery.

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