

# **WEST VIRGINIA LEGISLATURE**

## **2019 REGULAR SESSION**

**Introduced**

### **House Bill 2927**

BY DELEGATES MILEY, HOUSEHOLDER, COWLES,  
SPONAUGLE, WALKER, QUEEN, S. BROWN, HANSEN AND  
BATES

[Introduced February 8, 2019; Referred  
to the Committee on Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §11-21-10b, relating to establishing a tax credit for a taxpayer family member  
3 of a child in the custody of the taxpayer due to the addiction of one or both parents;  
4 providing criteria for eligibility; and directing promulgation of rules by the Tax  
5 Commissioner.

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

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

### **§11-21-10b. Credit for support by nonguardian family member in care of a child of addicted parents.**

1 For the tax years beginning January 1, 2019, and each year thereafter, an annual credit  
2 against the tax imposed by the provisions of this article, equal to \$1,000 for each child, shall be  
3 allowed for any taxpayer who is an eligible family member awarded physical custody of a child of  
4 a family member. A taxpayer is eligible for the credit when a circuit or family court judge has found  
5 that a child has been abused or neglected pursuant to §49-1-201 et seq. of this code, resulting in  
6 the removal of the child from the home of a parent or guardian, and the family member has been  
7 awarded physical custody of the child. The taxpayer shall be eligible for the tax credit if the child  
8 has been placed in his or her physical custody for a period of 90 days or longer during the tax  
9 year for which the tax credit is being claimed. The credit does not apply if the taxpayer has been  
10 certified as a foster care home provider for the child and is receiving payment for foster care  
11 services for more than 275 days of the calendar year. The Tax Commissioner may promulgate  
12 rules necessary for implementation of the tax credit. For the purposes of this section, "eligible  
13 family member" means a grandparent, great grandparent, aunt, uncle, great-aunt, great-uncle or  
14 adult sibling of a child who has been granted physical custody of the child because the child has  
15 been found by a court to be abused or neglected.

NOTE: The purpose of this bill is to establish an annual \$1,000 tax credit for family

members that take custody of a child of a family member that is unable to take care of the child and a court has granted physical custody of a child to that family member.

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