WEST virginia legislature

2021 regular session

Introduced

House Bill 2196

By Delegate Pack

[Introduced February 10, 2021; Referred to the Committee on Health and Human Resources then Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-21-10b, relating to providing a tax credit for families who have foster children in their care.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-10b. Credit for foster care.

A credit against the tax imposed by the provisions of this article shall be allowed for a foster family for a foster child in their care. The credit is equal to $500 per child for each year the child is in the foster care of that family. The credit must be taken for the year the child is in foster care. If a child is in foster care for only a portion of a year, the credit shall be pro-rated.

NOTE: The purpose of this bill is to provide a $500 per child tax credit for families who have foster children in their care.

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