

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2348

BY DELEGATES HIGGINBOTHAM, HOTT, AND MARTIN

[Introduced February 12, 2021; Referred 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 donations to the Make-A-Wish Foundation of Greater
4 Pennsylvania and West Virginia for the purpose of granting wishes to children who reside
5 in West Virginia and who have life-threatening medical conditions; to provide for
6 disposition of such donated monies; to establish the Make-A-Wish Foundation of Greater
7 Pennsylvania and West Virginia Fund as a special escrow fund in the State Treasury; to
8 provide for the administration and use of moneys in the fund; to authorize the Tax
9 Commissioner to make certain deposits into the fund; and to provide for reporting to the
10 Joint Committee on Government and Finance.

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

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.

21 (d) The Tax Commissioner shall cause each West Virginia personal income tax return
22 form to contain a provision by which a taxpayer, and his or her spouse if a joint return, may donate
23 a portion or all of his or her tax refund to the Make-A-Wish Foundation of Greater Pennsylvania
24 and West Virginia to be used exclusively for the purpose of granting wishes to medically-eligible
25 children who have life-threatening medical conditions and who reside in the State of West Virginia.
26 The total amount of donations received under this subsection shall be deposited in the State
27 Treasury to the credit of the Make-A-Wish Foundation of Greater Pennsylvania and West Virginia
28 to be used exclusively for the purpose of granting wishes to children who reside in West Virginia
29 and who have life-threatening medical conditions.

30 (1) There is hereby established in the State Treasury a special escrow fund to be known
31 as the Make-A-Wish Foundation of Greater Pennsylvania and West Virginia Fund, hereinafter
32 referred to as the "fund". The fund is established to receive deposits of donations made on
33 individual income tax returns for the benefit of the Make-A-Wish Foundation of Greater
34 Pennsylvania and West Virginia. The fund shall be administered by the State Treasurer, who shall
35 every three months, remit the remaining balance of monies in the fund to the foundation. The
36 Make-A-Wish Foundation of Greater Pennsylvania and West Virginia shall use the moneys
37 derived from such donations for the purpose of granting wishes to children who reside in West
38 Virginia and who have life-threatening medical conditions.

39 (2) The Joint Committee on Government and Finance may request a report from the Make-

40 A-Wish Foundation of Greater Pennsylvania and West Virginia relative to its operations. The form
41 and content of the report shall be prescribed by the chair of the committee, but shall at a minimum
42 contain a detailed explanation of the organization's revenues and expenditures, an accounting of
43 donations from and expenditures in West Virginia, as well as a description of the organization's
44 activities. The committee may summon any person employed by or associated with the foundation
45 to provide testimony with respect to the report.

NOTE: The purpose of this bill is to allow certain deductions to be made from an individual personal income tax refund and provide check-off for donations to the Make-A-Wish Foundation of Greater Pennsylvania and West Virginia for the purpose of granting wishes to children who reside in West Virginia and who have life-threatening medical conditions. The bill provides for the disposition of donated moneys, establishes the Make-A-Wish Foundation of Greater Pennsylvania and West Virginia Fund as a special escrow fund in the State Treasury, and provides for the administration and use of moneys in the fund. The bill also authorizes the Tax Commissioner to make certain deposits into the fund, and provides for reporting by the foundation to the Joint Committee on Government and Finance at the committee's discretion.

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