WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

House Bill 2353

By Delegates Higginbotham and Hanna

[Introduced February 12, 2021; Referred to the Committee on 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 establishing a tax credit for families who suffer the loss of a stillborn child.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-10b. Credit for families of stillborn children.

(a) A one-time credit equal to $1,000 against the tax imposed by the provisions of this article shall be allowed for a family who suffers the loss of a stillborn child.

(b) For the purpose of this section and credit, “stillborn” is the loss of a baby after 20 weeks of pregnancy.

NOTE: The purpose of this bill is to establish a $1,000 tax credit for families who suffer the loss of a stillborn child.

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