

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2353

FISCAL
NOTE

BY DELEGATES HIGGINBOTHAM AND HANNA

[Introduced February 12, 2021; 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 families who suffer the loss
3 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.

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

3 (b) For the purpose of this section and credit, “stillborn” is the loss of a baby after 20 weeks
4 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.