WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

House Bill 2223

By Delegate Keaton

[Introduced January 11, 2023; 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 §11-21-98, relating to creating a personal refundable credit against personal income taxes.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-98. Personal refundable credit for resident individuals and families.

For the tax years beginning on or after December 31, 2023, any resident individual shall be allowed a personal refundable credit against the personal income taxes imposed by this article of $100 for the filer and each of the filer’s dependents: *Provided,* That a husband and wife filing jointly may claim the personal refundable for the husband, wife, and the dependents on the joint return.

NOTE: The purpose of this bill is to create a personal refundable credit against personal income taxes.

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