

# **WEST VIRGINIA LEGISLATURE**

## **2023 REGULAR SESSION**

**Introduced**

### **House Bill 2223**

By Delegate Keaton

[Introduced January 11, 2023; 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 §11-21-98, relating to creating a personal refundable credit against personal  
3 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.**

- 1 For the tax years beginning on or after December 31, 2023, any resident individual shall be  
2 allowed a personal refundable credit against the personal income taxes imposed by this article of  
3 \$100 for the filer and each of the filer's dependents: *Provided*, That a husband and wife filing jointly  
4 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.