

# WEST VIRGINIA LEGISLATURE

## 2024 REGULAR SESSION

Introduced

### Senate Bill 271

FISCAL  
NOTE

By Senator Karnes

[Introduced January 11, 2024; referred to  
the Committee on Agriculture and Natural  
Resources; and then to the Committee on Finance]

1 A BILL to amend and reenact §11-13DD-3 of the Code of West Virginia, 1931, as amended,  
2 relating to the Farm-to-Food Bank Tax Credit; raising the limit on the tax credit; and  
3 providing that the credit apply retroactively to January 1, 2024.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 13DD. WEST VIRGINIA FARM-TO-FOOD BANK TAX CREDIT.**

**§11-13DD-3. Amount of credit; limitation of credit.**

1 (a) There is allowed to farming taxpayers who make donations of edible agricultural  
2 products to one or more nonprofit food programs in this state, a credit against taxes imposed by  
3 §11-21-1 *et seq.* and §11-24-1 *et seq.* of this code in the amount set forth in this section.

4 (b) The amount of the credit is equal to 30 percent of the value of the donated edible  
5 agricultural products, but not to exceed ~~\$2,500~~ \$5,000 during a taxable year or the total amount of  
6 tax imposed by §11-21-1 *et seq.* or §11-24-1 *et seq.* of this code, whichever is less, in the year of  
7 donations.

8 (c) If the amount of the credit exceeds the taxpayer's tax liability for the taxable year, the  
9 amount which exceeds the tax liability may be carried over and applied as a credit against the tax  
10 liability of the taxpayer pursuant to §11-21-1 *et seq.* or §11-24-1 *et seq.* of this code to each of the  
11 next four taxable years unless sooner used.

12 (d) No more than \$200,000 of tax credits may be allocated to ~~to~~ by the department in any  
13 fiscal year. The department shall allocate the tax credits in the order the donation forms are  
14 received.

15 (e) It is the intent of the Legislature, in enacting the amendments to this section during the  
16 2024 regular session of the Legislature, that the amendments be applied retroactively to any  
17 donations of qualifying edible agricultural products to one or more nonprofit food programs in this  
18 state made on or after January 1, 2024.

NOTE: The purpose of this bill is to raise the limit on the Farm-To-Food Bank Tax Credit

from \$2,500 to \$5,000 and provide that the credit applies retroactively to January 1, 2024.

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