

FILED

2008 APR -1 PM 2: 39

WEST VIRGINIA LEGISLATURE

SEVENTY-EIGHTH LEGISLATURE

REGULAR SESSION, 2008

ENROLLED

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 239

**(BY SENATORS TOMBLIN, MR. PRESIDENT, AND CARUTH,
BY REQUEST OF THE EXECUTIVE)**

[Passed March 8, 2008; to take effect July 1, 2008.]

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OFFICE OF THE CLERK
SENATE OF WEST VIRGINIA
STATE HOUSE
CHARLESTON, WEST VIRGINIA

ENROLLED

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 239

(BY SENATORS TOMBLIN, MR. PRESIDENT, AND CARUTH,
BY REQUEST OF THE EXECUTIVE)

[Passed March 8, 2008; to take effect July 1, 2008.]

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article, designated §11-6H-1, §11-6H-2, §11-6H-3, §11-6H-4, §11-6H-5, §11-6H-6, §11-6H-7, §11-6H-8, §11-6H-9, §11-6H-10 and §11-6H-11; and to amend said code by adding thereto a new section, designated §11-21-24, all relating to the taxation of real property owned by senior citizens; providing definitions; providing deferment for payment of property tax

increment; specifying that the senior citizen property tax relief tax credit may be applied in lieu of such deferment; authorizing rules; requiring application for the deferment; providing for deferment renewal and waiver of deferment; providing procedures for the review and approval of application by the assessor; providing an appeals procedure; authorizing creation of a lien on property for which deferment is approved; specifying conditions for liens and lien payment and termination; requiring the Tax Commissioner to prescribe necessary forms and instructions; authorizing the Tax Commissioner to propose legislative rules; establishing criminal penalties; authorizing severability of provisions of the article; creating the Senior Citizen Property Tax Relief Credit Act; providing definitions; providing tax credit against personal income tax for payment of a specified property tax increment under certain circumstances; specifying that the senior citizen property tax payment deferment may be applied in lieu of such credit; requiring application for the tax credit; providing for tax credit renewal; providing procedures for the review and approval of application by the assessor; providing an appeals procedure; requiring the Tax Commissioner to prescribe necessary forms and instructions; and establishing criminal penalties.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new article, designated §11-6H-1, §11-6H-2, §11-6H-3, §11-6H-4, §11-6H-5, §11-6H-6, §11-6H-7, §11-6H-8, §11-6H-9, §11-6H-10 and §11-6H-11; and that said code be amended by adding thereto a new section, designated §11-21-24, all to read as follows:

ARTICLE 6H. SENIOR CITIZEN PROPERTY TAX PAYMENT DEFERMENT ACT.

§11-6H-1. Short title.

1 This article shall be known as the Senior Citizen
2 Property Tax Payment Deferment Act.

§11-6H-2. Definitions.

1 As used in this article, the following terms shall have
2 the meaning ascribed to them in this section, unless the
3 context in which the term is used clearly requires a
4 different meaning or a specific different definition is
5 provided:

6 (1) “Assessed value” means the value of property as
7 determined under article three of this chapter.

8 (2) “Deferment” means a delay or postponement.

9 (3) “Homestead” means a homestead qualified for the
10 homestead property tax exemption authorized in article
11 six-b of this chapter, but limited to a single-family
12 residential house, including a mobile or manufactured
13 or modular home, and the land, not exceeding one acre,
14 surrounding such structure that is owned by the owner
15 of the single-family residential house, including a
16 mobile or manufactured or modular home; or a mobile
17 or manufactured or modular home regardless of
18 whether the land upon which such mobile or
19 manufactured or modular home is situated is owned by
20 another.

21 (4) “Owner” means the person who is possessed of the
22 homestead, whether in fee or for life. A person seized
23 or entitled in fee subject to a mortgage or deed of trust
24 shall be considered the owner. A person who has an
25 equitable estate of freehold, or is a purchaser of a
26 freehold estate who is in possession before transfer of
27 legal title shall also be considered the owner. Personal
28 property mortgaged or pledged shall, for the purpose of

29 taxation, be considered the property of the party in
30 possession.

31 (5) "Sixty-five years of age or older" includes a
32 person who attains the age of sixty-five on or before the
33 thirtieth day of June following the July first assessment
34 day.

35 (6) "Tax increment" means the increase of ad valorem
36 taxes assessed on the homestead, determined as the
37 difference between the ad valorem taxes assessed on the
38 homestead for the current tax year and the ad valorem
39 taxes assessed on the homestead for the tax year
40 immediately preceding the tax year for which the
41 taxpayer's application for property tax deferment
42 specified in this article is approved by the assessor, or
43 otherwise finally approved in accordance with the
44 provisions of this article.

45 (7) "Used and occupied exclusively for residential
46 purposes" means that the property is used as an abode,
47 dwelling or habitat for more than six consecutive
48 months of the calendar year prior to the date of
49 application by the owner thereof; and that subsequent
50 to making application for deferment, the property is
51 used only as an abode, dwelling or habitat to the
52 exclusion of any commercial use.

53 (8) "Tax year" means the calendar year following the
54 July first assessment day.

§11-6H-3. Property tax payment deferment.

1 (a) The following homesteads shall qualify for the
2 deferment provided in subsection (b) of this section:

3 (1) Any homestead owned by an owner sixty-five

4 years of age or older and used and occupied exclusively
5 for residential purposes by such owner; and

6 (2) Any homestead that:

7 (A) Is owned by an owner sixty-five years of age or
8 older who, as a result of illness, accident or infirmity, is
9 residing with a family member or is a resident of a
10 nursing home, personal care home, rehabilitation center
11 or similar facility;

12 (B) Was most recently used and occupied exclusively
13 for residential purposes by the owner or the owner's
14 spouse; and

15 (C) Has been retained by the owner for
16 noncommercial purposes.

17 (b) (1) For tax years commencing on or after the first
18 day of January, two thousand nine, the owner of a
19 homestead meeting the qualifications set forth in
20 subsection (a) of this section may apply for a deferment
21 in the payment of the tax increment of ad valorem taxes
22 assessed under the authority of article three of this
23 chapter on the homestead: *Provided*, That the
24 deferment may be authorized only when the tax
25 increment is the greater of three hundred dollars or ten
26 percent or more: *Provided, however*, That all deferred
27 taxes are not subject to any rate of interest.

28 (2) In lieu of the deferment of the tax increment
29 authorized pursuant to this article, a taxpayer entitled
30 to such deferment may elect to instead apply the senior
31 citizen property tax relief credit authorized under
32 section twenty-four, article twenty-one of this chapter.
33 Any taxpayer making such election shall be fully
34 subject to the terms and limitations set forth in section

35 twenty four, article twenty-one of this chapter.

§11-6H-4. Application for deferment; renewals; waiver of deferment.

1 (a) *General.* — No deferment may be allowed under
2 this article unless an application for deferment is filed
3 with the assessor of the county in which the homestead
4 is located, on or before the first day of November
5 following mailing of the tax ticket in which the tax
6 increment that is the subject of the application is
7 contained, such tax ticket being mailed pursuant to
8 section eight, article one, chapter eleven-a of this code.
9 In the case of sickness, absence or other disability of the
10 owner, the application may be filed by the owner or his
11 or her duly authorized agent.

12 (b) *Renewals.* — After the owner has filed an
13 application for deferment with his or her assessor, there
14 shall be no need for that owner to refile an application
15 for the taxes so deferred.

16 (c) *Waiver of deferment.* — Any person otherwise
17 qualified who does not apply for deferment from
18 payment of a tax increment on or before the first day of
19 November as specified in this article is considered to
20 have waived his or her right to apply for deferment
21 from such payment for that tax year.

§11-6H-5. Determination; notice of denial of application for deferment.

1 (a) The assessor shall, as soon as practicable after an
2 application for deferment is filed, review that
3 application and either approve or deny it. The assessor
4 shall approve or disapprove an application for
5 deferment within thirty days of receipt. Any application

6 not approved or denied within thirty days is deemed
7 approved. If the application is denied, the assessor shall
8 promptly, but not later than the first day of January,
9 serve the owner with written notice explaining why the
10 application was denied and furnish a form for filing
11 with the county commission, should the owner desire to
12 take an appeal. The notice required or authorized by
13 this section shall be served on the owner or his or her
14 authorized representative either by personal service or
15 by certified mail.

16 (b) In the event that the assessor has information
17 sufficient to form a reasonable belief that an owner,
18 after having been originally granted a deferment, is no
19 longer eligible for the deferment, he or she shall, within
20 thirty days after forming this reasonable belief, revoke
21 the deferment and serve the owner with written notice
22 explaining the reasons for the revocation and furnish a
23 form for filing with the county commission should the
24 owner desire to take an appeal.

§11-6H-6. Appeals procedure.

1 (a) *Notice of appeal; thirty days.* — Any owner
2 aggrieved by the denial of his or her claim for
3 application for deferment or the revocation of a
4 previously approved deferment may appeal to the
5 county commission of the county within which the
6 property is situated. All such appeals shall be filed
7 within thirty days after the owner's receipt of written
8 notice of the denial of an application or the revocation
9 of a previously approved deferment, as applicable,
10 pursuant to section five of this article.

11 (b) *Review; determination; appeal.* — The county
12 commission shall complete its review and issue its
13 determination as soon as practicable after receipt of the

14 notice of appeal, but in no event later than the twenty-
15 eighth day of February following the tax year for which
16 the deferment was sought. In conducting its review, the
17 county commission may hold a hearing on the
18 application. The assessor or the owner may apply to the
19 circuit court of the county for review of the
20 determination of the county commission in the same
21 manner as is provided for appeals from the county
22 commission in section twenty-five, article three of this
23 chapter.

§11-6H-7. Termination of deferment.

1 Any deferment approved in accordance with the
2 provisions of section five of this article shall terminate
3 immediately when any of the following events occur:

4 (1) The death of the owner of the property for which
5 the deferment was authorized;

6 (2) The sale of the property for which the deferment
7 was approved;

8 (3) A determination by the assessor that the property
9 for which the deferment was approved no longer
10 qualifies for the deferment in accordance with the
11 provisions of this article;

12 (4) The owner of the property for which the deferment
13 was approved fails to maintain a fire insurance policy
14 on the property that, if the property is destroyed, is
15 sufficient to pay all debts for which the property is used
16 as collateral and all tax increments that have been
17 deferred and other charges provided by law;

18 (5) The owner of the property for which the deferment
19 was approved fails to maintain a flood insurance policy

20 that, if the property is destroyed, is sufficient to pay all
21 debts for which the property is used as collateral and
22 all tax increments that have been deferred and other
23 charges provided by law: *Provided*, That the provisions
24 of this subdivision shall apply only to the following
25 property: (A) Property within a flood elevation that has
26 a one percent chance of being equaled or exceeded each
27 year, as determined by the federal Emergency
28 Management Agency; (B) property within a one
29 hundred year floodplain as designated by the Federal
30 Emergency Management Agency; or (C) property within
31 a special flood hazard area as determined by the
32 Federal Emergency Management Agency or as shown
33 on the most current National Flood Insurance Program
34 flood hazard boundary map, flood insurance rate map,
35 or flood boundary and floodway map; or

36 (6) The tax increments deferred from payment and
37 other charges provided by law are paid in full.

§11-6H-8. Property tax books; lien on property.

1 (a) *Property book entry.* — The amount deferred from
2 payment of the tax increment shall be shown and
3 continued on the property books until paid.

4 (b) *Lien; statement to homestead owner.* — The
5 amount of the tax increment deferred from payment,
6 and other charges as provided by law, shall be a lien on
7 the real property for which the tax was assessed that
8 continues until paid in full, and is not subject to the
9 requirements for the collection of taxes provided in
10 chapter eleven-a of this code. For purposes of this
11 article.

12 (c) *When lien is to be paid.* — The lien required by this
13 section shall be paid no later than ninety days following

14 the occurrence of any one of the events set forth in
15 section seven of this article.

16 (d) *Limitation on execution on lien and limitation on*
17 *transfer of lien.* — No county or levying body nor any
18 official, agent or representative thereof, shall execute
19 upon or collect upon any lien created pursuant to this
20 article until one of the conditions for termination of
21 deferment set forth in section seven of this article has
22 occurred. No county or levying body nor any official,
23 agent or representative thereof, shall assign or transfer
24 any right to execute upon or collect upon any such lien
25 to any other person or entity until one of the conditions
26 for termination of deferment set forth in section seven
27 of this article has occurred.

§11-6H-9. Forms, instructions and regulations.

1 The Tax Commissioner shall prescribe and supply all
2 necessary instructions and forms for administration of
3 this article. Additionally, the Tax Commissioner may
4 propose rules for legislative approval in accordance
5 with the provisions of article three, chapter twenty-
6 nine-a of this code, as the Tax Commissioner considers
7 necessary for the implementation of this article.

§11-6H-10. Criminal penalties; restitution.

1 (a) *False or fraudulent claim for deferment.* — Any
2 owner who willfully files a fraudulent application for
3 deferment and any person who knowingly assisted in
4 the preparation or filing of such fraudulent application
5 for deferment or who knowingly supplied information
6 upon which the fraudulent application for deferment
7 was prepared or allowed is guilty of a misdemeanor
8 and, upon conviction thereof, shall be fined not less
9 than two hundred fifty nor more than five hundred

10 dollars, or imprisoned in jail for not more than one
11 year, or both fined and imprisoned.

12 (b) *Failure to notify assessor.* — Any owner who
13 knowingly, prior to the next first day of July, fails to
14 notify the assessor of the county wherein property
15 subject to the tax increment deferment is located that
16 title to that property or a portion thereof was
17 transferred by deed, grant, sale, gift, will or by the laws
18 of this state regulating descent and distribution or that
19 the property is no longer used and occupied for
20 residential purposes exclusively by the owner is guilty
21 of a misdemeanor and, upon conviction thereof, shall be
22 fined not more than one thousand dollars or imprisoned
23 in jail for not more than one year or both fined and
24 imprisoned.

25 (c) In addition to the criminal penalties provided
26 above, upon conviction of any of the above offenses, the
27 court shall order that the defendant make restitution
28 unto the county for all taxes not paid due to an
29 improper deferment, or continuation of a deferment, for
30 the owner.

§11-6H-11. Severability.

1 If any provision of this article or the application
2 thereof to any person or circumstance is held
3 unconstitutional or invalid, such unconstitutionality or
4 invalidity does not affect, impair or invalidate other
5 provisions or applications of the article, and to this end
6 the provisions of this article are declared to be
7 severable.

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-24. Senior citizen property tax relief credit.

1 (a) *Definitions.* — As used in this section, the
2 following terms shall have the meaning ascribed to
3 them in this subsection, unless the context in which the
4 term is used clearly requires a different meaning or a
5 specific different definition is provided:

6 (1) “Assessed value” means the value of property as
7 determined under article three of this chapter.

8 (2) “Real property taxes paid” means, for the tax
9 years beginning on or after the first day January, two
10 thousand nine, the aggregate of regular levies, excess
11 levies and bond levies extended against the homestead
12 that are paid during the calendar year and determined
13 after any application of any discount for early payment
14 of taxes but before application of any penalty or
15 interest for late payment of property taxes.

16 (3) “Senior citizen property tax relief tax credit”
17 means the tax credit authorized under this section.

18 (4) “Gross household income” means gross household
19 income as defined in section twenty-three of this
20 article.

21 (5) “Homestead” means a homestead qualified for the
22 homestead property tax exemption authorized in article
23 six-b of this chapter, but limited to a single-family
24 residential house, including a mobile or manufactured
25 or modular home, and the land, not exceeding one acre,
26 surrounding such structure that is owned by the owner
27 of the single-family residential house, including a
28 mobile or manufactured or modular home; or a mobile
29 or manufactured or modular home regardless of
30 whether the land upon which such mobile or
31 manufactured or modular home is situated is owned by
32 another.

33 (6) "Owner" or "homeowner" means the person who
34 is possessed of the homestead, whether in fee or for life.
35 A person seized or entitled in fee subject to a mortgage
36 or deed of trust shall be considered the owner. A
37 person who has an equitable estate of freehold, or is a
38 purchaser of a freehold estate who is in possession
39 before transfer of legal title shall also be considered the
40 owner. Personal property mortgaged or pledged shall,
41 for the purpose of taxation, be considered the property
42 of the party in possession.

43 (7) "Sixty-five years of age or older" includes a
44 person who attains the age of sixty-five on or before the
45 thirtieth day of June following the July first assessment
46 day.

47 (8) "Tax increment" means the increase of ad valorem
48 taxes assessed on the homestead, determined as the
49 difference between the ad valorem taxes assessed on the
50 homestead for the current tax year and the ad valorem
51 taxes assessed on the homestead for the tax year
52 immediately preceding the tax year for which the
53 taxpayer's application for tax credit specified in this
54 section is approved by the assessor, or otherwise finally
55 approved in accordance with the provisions of this
56 article.

57 (9) "Tax year" means the property tax calendar year
58 following the July first assessment day.

59 (10) "Used and occupied exclusively for residential
60 purposes" means that the property is used as an abode,
61 dwelling or habitat for more than six consecutive
62 months of the calendar year prior to the date of
63 application by the owner thereof; and that subsequent
64 to making application for tax credit, the property is
65 used only as an abode, dwelling or habitat to the

66 exclusion of any commercial use.

67 (b) *Refundable credit.* — Subject to the requirements
68 and limitations of this section, for the tax years
69 beginning on or after the first day of January, two
70 thousand nine, any homeowner having a gross
71 household income equal to or less than twenty-five
72 thousand dollars for the tax year, living in his or her
73 homestead shall be allowed a refundable credit against
74 the taxes imposed by this article equal to the amount of
75 real property taxes paid that are attributable to the tax
76 increment of ad valorem taxes assessed under the
77 authority of article three of this chapter on the
78 homestead: *Provided*, That the gross household income
79 shall be adjusted annually in accordance with the
80 consumer price index. The credit shall be applied
81 against the personal income tax in the personal income
82 tax year of the taxpayer when the property tax
83 increment was actually paid.

84 (1) Due to the administrative cost of processing, the
85 refundable credit authorized by this section may not be
86 refunded if less than ten dollars.

87 (2) The credit for each property tax year shall be
88 claimed by filing a claim for refund within twelve
89 months after the real property taxes are paid on the
90 homestead.

91 (3) Notwithstanding the provisions of section twenty-
92 one or section twenty-three of this article, for property
93 tax years that begin on or after the first day of January,
94 two thousand nine, a homeowner is eligible to benefit
95 from this section, section twenty-one or twenty-three of
96 this article, whichever section provides the most benefit
97 as determined by the homeowner. No homeowner may
98 receive benefits under this section, section twenty-one

99 or twenty-three of this article during the same taxable
100 year. Nothing in this section shall be interpreted to
101 deny any lawfully entitled taxpayer of the homestead
102 exemption provided in section three, article six-b of
103 this chapter.

104 (c) *Qualification for credit.* —

105 (1) The following homesteads shall qualify for the tax
106 credit provided in this section:

107 (A) Any homestead owned by an owner sixty-five
108 years of age or older and used and occupied exclusively
109 for residential purposes by such owner; and

110 (B) Any homestead that:

111 (i) Is owned by an owner sixty-five years of age or
112 older who, as a result of illness, accident or infirmity, is
113 residing with a family member or is a resident of a
114 nursing home, personal care home, rehabilitation center
115 or similar facility;

116 (ii) Was most recently used and occupied exclusively
117 for residential purposes by the owner or the owner's
118 spouse; and

119 (iii) Has been retained by the owner for
120 noncommercial purposes.

121 (2) (A) For tax years commencing on or after the first
122 day of January, two thousand nine, the owner of a
123 homestead meeting the qualifications set forth in
124 subdivision (1) of this subsection may apply for a tax
125 credit in the amount of the tax increment of ad valorem
126 taxes assessed under the authority of article three of
127 this chapter on the homestead, subject to the limitations

128 set forth in this section: *Provided*, That the tax credit
129 may be authorized only when the tax increment is the
130 greater of three hundred dollars or ten percent or more.

131 (B) In lieu of the tax credit authorized under this
132 section, a taxpayer entitled to such credit may elect to
133 instead apply the deferment of the tax increment
134 authorized pursuant to article six-h of this chapter. Any
135 taxpayer making such election shall be fully subject to
136 the terms and limitations set forth in article six-h of
137 this chapter.

138 (d) *Application for tax credit; renewals; waiver of tax*
139 *credit.* —

140 (1) *General.* — No tax credit may be allowed under
141 this section unless an application for tax credit is filed
142 with the assessor of the county in which the homestead
143 is located, on or before the first day of November
144 following mailing of the tax ticket in which the tax
145 increment that is the subject of the application is
146 contained, such tax ticket being mailed pursuant to
147 section eight, article one, chapter eleven-a of this code.
148 In the case of sickness, absence or other disability of the
149 owner, the application may be filed by the owner or his
150 or her duly authorized agent.

151 (2) *Renewals.* — After the owner has filed an
152 application for tax credit with his or her assessor, there
153 shall be no need for that owner to refile an application
154 for the tax credit. However, the taxpayer shall in all
155 cases be required to file a personal income tax return in
156 order to claim the credit in any tax year.

157 (e) *Determination; notice of denial of application for*
158 *tax credit.* —

159 (1) The assessor shall, as soon as practicable after an
160 application for tax credit is filed, review that
161 application and either approve or deny it. If the
162 application is denied, the assessor shall promptly, but
163 not later than the first day of January, serve the owner
164 with written notice explaining why the application was
165 denied and furnish a form for filing with the county
166 commission, should the owner desire to take an appeal.
167 The notice required or authorized by this section shall
168 be served on the owner or his or her authorized
169 representative either by personal service or by certified
170 mail. The assessor shall approve or disapprove an
171 application for tax credit within thirty days of receipt.
172 Any application not approved or denied within thirty
173 days is deemed approved.

174 (2) In the event that the assessor has information
175 sufficient to form a reasonable belief that an owner,
176 after having been originally granted a tax credit, is no
177 longer eligible for the tax credit, he or she shall, within
178 thirty days after forming this reasonable belief, revoke
179 the tax credit and serve the owner with written notice
180 explaining the reasons for the revocation and furnish a
181 form for filing with the county commission should the
182 owner desire to take an appeal.

183 (f) *Appeals procedure.* —

184 (1) *Notice of appeal; thirty days.* — Any owner
185 aggrieved by the denial of his or her claim for
186 application for tax credit or the revocation of a
187 previously approved tax credit may appeal to the
188 county commission of the county within which the
189 property is situated. All such appeals shall be filed
190 within thirty days after the owner's receipt of written
191 notice of the denial of an application or the revocation
192 of a previously approved tax credit, as applicable,

193 pursuant to subsection (e) of this section.

194 (2) *Review; determination; appeal.* — The county
195 commission shall complete its review and issue its
196 determination as soon as practicable after receipt of the
197 notice of appeal, but in no event later than the twenty-
198 eighth day of February following the tax year for which
199 the tax credit was sought. In conducting its review, the
200 county commission may hold a hearing on the
201 application. The assessor or the owner may apply to the
202 circuit court of the county for review of the
203 determination of the county commission in the same
204 manner as is provided for appeals from the county
205 commission in section twenty-five, article three of this
206 chapter.

207 (g) *Termination of tax credit.* —

208 (1) Any tax credit approved in accordance with the
209 provisions of this section shall terminate immediately
210 when any of the following events occur:

211 (A) The death of the owner of the property for which
212 the tax credit was authorized;

213 (B) The sale of the property for which the tax credit
214 was approved; or

215 (C) A determination by the assessor that the property
216 for which the tax credit was approved no longer
217 qualifies for the tax credit in accordance with the
218 provisions of this section.

219 (h) *Forms, instructions and regulations.* — The Tax
220 Commissioner shall prescribe and supply all necessary
221 instructions and forms for administration of this
222 section. Additionally, the Tax Commissioner may

223 propose rules for legislative approval in accordance
224 with the provisions of article three, chapter twenty-
225 nine-a of this code as the Tax Commissioner considers
226 necessary for the implementation of this section.

227 (i) *Criminal penalties; restitution.* —

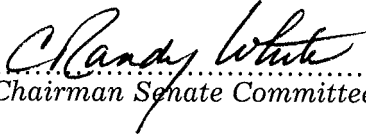
228 (1) *False or fraudulent claim for tax credit.* — Any
229 owner who willfully files a fraudulent application for
230 tax credit and any person who knowingly assisted in
231 the preparation or filing of such fraudulent application
232 for tax credit or who knowingly supplied information
233 upon which the fraudulent application for tax credit
234 was prepared or allowed is guilty of a misdemeanor
235 and, upon conviction thereof, shall be fined not less
236 than two hundred fifty nor more than five hundred
237 dollars, or imprisoned in jail for not more than one
238 year, or both fined and imprisoned.

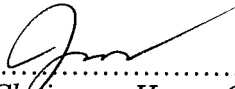
239 (2) In addition to the criminal penalties provided
240 above, upon conviction of any of the above offenses, the
241 court shall order that the defendant make restitution
242 unto this state for all taxes not paid due to an improper
243 tax credit, or continuation of a tax credit, for the owner
244 and interest thereon at the legal rate until paid.



Enr. Com. Sub. for S. B. No. 239] 20


The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


.....
Chairman Senate Committee

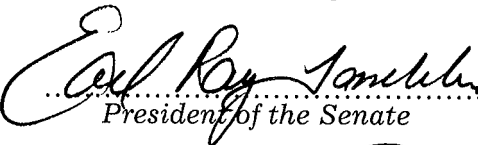

.....
Chairman House Committee

Originated in the Senate.

To take effect July 1, 2008.


.....
Clerk of the Senate


.....
Clerk of the House of Delegates


.....
President of the Senate


.....
Speaker House of Delegates

The within *is appended* this
the *18* Day of *April*, 2008.


.....
Governor

PRESENTED TO THE
GOVERNOR

MAR 26 2008

Time 10:05 AM