1	н. в. 3267
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3	(By Delegates Boggs and Armstead)
4	[Introduced February 21, 2011; referred to the
5	Committee on Finance.]
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10	A BILL to amend the Code of West Virginia, 1931, as amended, by
11	adding thereto a new section, designated \$11-21-12j, relating
12	to providing an additional decreasing modification reducing
13	federal adjusted gross income for income earned by military
14	personnel and their spouses during a period of service in an
15	area of armed conflict.
16	Be it enacted by the Legislature of West Virginia:
17	That the Code of West Virginia, 1931, as amended, be amended
18	by adding thereto a new section, designated \$11-21-12j, to read as
19	follows:
20	ARTICLE 21. PERSONAL INCOME TAX.
21	§11-21-12j. Additional decreasing modification reducing federal
22	adjusted gross income for income earned for
23	military personnel and their spouses during period
2.4	of service in an area of armed conflict.

1 In addition to amounts authorized to be subtracted from 2 federal adjusted gross income pursuant to section twelve of this 3 article, a modification reducing federal adjusted gross income is 4 hereby authorized in the amount of any income received by an 5 individual during the period of time the individual is serving in 6 the active service of the Armed Forces of the United States or 7 National Guard in an area of armed conflict between military forces 8 of the United States and hostile forces, and in the amount of any 9 income received by the spouse of such individual during that period 10 of time, up to a maximum of \$100,000 per year for individual filers 11 and persons who are married but filing separately, and \$200,000 per 12 year for persons who are married and filing jointly, but only to 13 the extent the amount is not allowable as a deduction when arriving 14 at the taxpayer's federal adjusted gross income for the taxable 15 year in which the payment is made. This modification is available 16 regardless of the type of return form filed: Provided, That the 17 amount of the decreasing modification, in combination with all 18 other decreasing modifications authorized pursuant to this article, 19 shall in no event reduce taxable income below zero. The provisions 20 of this section are effective for taxable years beginning on and 21 after January 1, 2011.

NOTE: The purpose of this bill is to provide an additional decreasing modification reducing federal adjusted gross income for income earned by military personnel and their spouses during a

period of service in an area of armed conflict.

This section is new; therefore, it has been completely underscored.