1	Senate Bill No. 35
2	(By Senators Snyder and Plymale)
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4	[Introduced January 12, 2011; referred to the Committee on the
5	Judiciary; and then to the Committee on Finance.]
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10	A BILL to amend and reenact §11-21-10a of the Code of West
11	Virginia, 1931, as amended, relating to raising the tax credit
12	for nonfamily adoptions to \$4,000.
13	Be it enacted by the Legislature of West Virginia:
14	That §11-21-10a of the Code of West Virginia, 1931, as
15	amended, be amended and reenacted to read as follows:
16	ARTICLE 21. PERSONAL INCOME TAX.
17	§11-21-10a. Credit for nonfamily adoption.
18	A one time credit against the tax imposed by the provisions of
19	this article shall be allowed as follows:
20	Nonfamily adoptions For nonfamily adoptions, the credit is
21	equal to $\frac{1}{1}$ two thousand dollars $\frac{1}{1}$ $\frac{1}{1}$ $\frac{1}{1}$ which may be taken in the year
22	of the adoption of each nonfamily child, whose age at adoption is
23	under eighteen years. This credit may, at the option of the

- 1 taxpayer, be taken over a period of three years.
- 2 For the purpose of this section and credit "nonfamily
- 3 adoptions" means adoptions of a child or children by a taxpayer or
- 4 taxpayers which child or children are not related to the taxpayer
- 5 or taxpayers by blood or marriage.

(NOTE: The purpose of this bill is to raise the tax credit for nonfamily adoptions from \$2,000 to \$4,000.

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