Т	H. B. 4555
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3	(By Delegate J. Miller (By Request))
4	[Introduced February 16, 2012; referred to the
5	Committee on the Judiciary then Finance.]
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10	A BILL to amend the Code of West Virginia, 1931, as amended, by
11	adding thereto two new sections, designated §11-21-12j and
12	§11-21-12k, all relating to personal income tax liability;
13	modification reducing adjusted gross income for payor of child
14	support by fifty percent of support payment; and modification
15	increasing the adjusted gross income for payee of child
16	support by fifty percent of support payment.
17	Be it enacted by the Legislature of West Virginia:
18	That the Code of West Virginia, 1931, as amended, be amended
19	by adding thereto new sections, designated \$11-21-12j and
20	§11-21-12k, all to read as follows:
21	ARTICLE 21. PERSONAL INCOME TAX.
22	§11-21-12j. Additional modification reducing federal adjusted
23	gross income; child support.

- 1 For taxable years beginning after December 31, 2012, in
- 2 addition to amounts authorized to be subtracted from federal
- 3 adjusted gross income pursuant to subsection (c), section twelve of
- 4 this article, fifty percent of any payment made during the taxable
- 5 year for child support pursuant to article thirteen, section
- 6 forty-eight of this code is also an authorized modification
- 7 reducing federal adjusted gross income.
- 8 §11-21-12k. Additional modification increasing federal adjusted
- gross income; child support.
- 10 For taxable years beginning after December 31, 2012, in
- 11 addition to the amounts added to federal adjusted gross income
- 12 pursuant to subsection (b), section twelve of this article, there
- 13 shall be added to federal adjusted gross income fifty percent of
- 14 any child support payments received during the taxable year,
- 15 pursuant to article thirteen, section forty-eight of this code.

NOTE: The purpose of this bill is to reduce adjusted gross income tax for fifty percent of child support payments made, and increase adjusted gross income tax for fifty percent of child support payment received.

 $11-21-12\ \mathrm{j}$ and $11-21-12\ \mathrm{k}$ are new; therefore, they have been completely underscored.