Т	Senate Bili No. 42
2	(By Senators Barnes and Williams)
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4	[Introduced February 13, 2013; referred to the Committee on
5	Government Organization; and then to the Committee on Finance.]
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LO	A BILL to amend the Code of West Virginia, 1931, as amended, by
L1	adding thereto a new section, designated \$11-21-10b, relating
L2	to providing a \$250 tax credit to firefighters who have
L3	up-to-date credentials during the taxable year.
L 4	Be it enacted by the Legislature of West Virginia:
L 5	That the Code of West Virginia, 1931, as amended, be amended
L 6	by adding thereto a new section, designated \$11-21-10b, to read as
L 7	follows:
L 8	ARTICLE 21. PERSONAL INCOME TAX.
L 9	§11-21-10b. Tax credit for certain firefighters.
20	Any firefighter who has up-to-date credentials for the taxable
21	year is entitled to a credit against his or her personal income tax
22	for that year in the amount of \$250.

NOTE: The purpose of this bill is to provide a \$250 tax credit to firefighters who have up-to-date credentials for the taxable year.

This section is new; therefore, strike-throughs and underscoring have been omitted.