

# **WEST VIRGINIA LEGISLATURE**

**2020 REGULAR SESSION**

**ENROLLED**

**Committee Substitute**

**for**

**House Bill 2149**

BY DELEGATES LOVEJOY, LINVILLE, HANSEN AND BOGGS

[Passed February 29, 2020; in effect ninety days from passage.]



1 AN ACT to amend and reenact §11-13DD-3 of the Code of West Virginia, 1931, as amended,  
2 relating to the Farm-To-Food Bank Tax Credit; and allowing the credit to equal 30 percent  
3 of the value of the donated edible agricultural products when the value is \$2,500 or less.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 13DD. WEST VIRGINIA FARM-TO-FOOD BANK TAX CREDIT.**

**§11-13DD-3. Amount of credit; limitation of credit.**

1 (a) There is allowed to farming taxpayers who make donations of edible agricultural  
2 products to one or more nonprofit food programs in this state, a credit against taxes imposed by  
3 §11-21-1 *et seq.* and §11-24-1 *et seq.* of this code in the amount set forth in this section.

4 (b) The amount of the credit is equal to 30 percent of the value of the donated edible  
5 agricultural products, but not to exceed \$2,500 during a taxable year or the total amount of tax  
6 imposed by §11-21-1 *et seq.* or §11-24-1 *et seq.* of this code, whichever is less, in the year of  
7 donations.

8 (c) If the amount of the credit exceeds the taxpayer's tax liability for the taxable year, the  
9 amount which exceeds the tax liability may be carried over and applied as a credit against the tax  
10 liability of the taxpayer pursuant to §11-21-1 *et seq.* or §11-24-1 *et seq.* of this code to each of  
11 the next four taxable years unless sooner used.

12 (d) No more than \$200,000 of tax credits may be allocated by the department in any fiscal  
13 year. The department shall allocate the tax credits in the order the donation forms are received.



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

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*Chairman, House Committee*

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*Chairman, Senate Committee*

Originating in the House.

In effect ninety days from passage.

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*Clerk of the House of Delegates*

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*Clerk of the Senate*

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*Speaker of the House of Delegates*

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*President of the Senate*

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The within ..... this the.....  
day of ....., 2020.

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*Governor*