

# WEST VIRGINIA LEGISLATURE

## 2019 REGULAR SESSION

**Introduced**

### **House Bill 2548**

**FISCAL  
NOTE**

BY DELEGATE BATES, HOUSEHOLDER, BARRETT,

LAVENDER-BOWE AND PYLES

[Introduced January 21, 2019; Referred  
to the Committee on Health and Human Resources  
then Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
 2 designated §11-21-25, relating to creating a healthy living tax credit against the personal  
 3 income tax; and requiring the Tax Commissioner to propose a legislative rule to implement  
 4 the credit.

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

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-25. Healthy living tax credit.**

1 (a) A taxpayer is allowed a credit, to be computed as provided in this section, against the  
 2 tax imposed pursuant to this article. The amount of credit shall equal the amount paid by the  
 3 taxpayer during the taxable year for qualified expenses relating to healthy living, up to \$1,000.

4 (b) For the purposes of this section, "qualified expenses relating to healthy living" means  
 5 expenses relating to the purchase of exercise equipment, and the cost of membership at a gym  
 6 or other similar facility, or other class involving physical activity including, but not limited to, sports,  
 7 dance, or martial arts, and other expenses as determined by the Tax Commissioner to be  
 8 expenses relating to healthy living.

9 (c) A taxpayer who is a parent or legal guardian, or another taxpayer filing a joint individual  
 10 income tax return with such taxpayer, who paid for qualified expenses relating to healthy living for  
 11 his or her child is allowed a tax credit pursuant to this section.

12 (d) In no event may the amount of the credit provided by this section exceed the taxpayer's  
 13 tax for the taxable year. However, if the amount of credit otherwise allowable pursuant to this  
 14 section for any taxable year results in an excess amount, any amount of credit not deductible in  
 15 the taxable year may be carried over to the following year or years and may be deducted from  
 16 the taxpayer's tax for such year or years.

17 (e) The Tax Commissioner shall propose a legislative rule for promulgation as provided in  
 18 §29A-3-1 et seq. of this code to implement this section.

NOTE: The purpose of this bill is to create a healthy living tax credit against the personal income tax.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.