

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2196

BY DELEGATE PACK

[Introduced February 10, 2021; 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 §11-21-10b, relating to providing a tax credit for families who have foster
3 children in their care.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-10b. Credit for foster care.

1 A credit against the tax imposed by the provisions of this article shall be allowed for a
2 foster family for a foster child in their care. The credit is equal to \$500 per child for each year the
3 child is in the foster care of that family. The credit must be taken for the year the child is in foster
4 care. If a child is in foster care for only a portion of a year, the credit shall be pro-rated.

NOTE: The purpose of this bill is to provide a \$500 per child tax credit for families who have foster children in their care.

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