WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

House Bill 3117

By Delegates Thompson, Walker, Griffith, Young and Zukoff

[Introduced March 12, 2021; Referred to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-21-12m, relating to authorizing a deduction from federal adjusted gross income for certain remote workers or telecommuters.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12m. Adjustment to federal adjusted gross income for remote workers and telecommuters.

If, after making all adjustments to federal adjusted gross income that are authorized by this article and applicable to the individual, the resulting adjusted income is less than $91,000 and the individual performs at least 25 percent of his or her work during the tax year, calculated as a proportion to total hours worked, in his or her home through the use of electronic network tools and remote working technology, the individual may also adjust his or her federal adjusted income by subtracting $2,500 therefrom.

NOTE: The purpose of this bill is to provide a deduction from adjusted gross income for purposes of determining personal income tax for certain remote workers and telecommuters.

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