WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 3165

BY DELEGATES YOUNG, THOMPSON, DISERIO, AND

BOGGS

[Introduced March 15, 2021; Referred to the

Committee on Finance]
A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article, designated §11-13KK-1, §11-13KK-2, §11-13KK-3, §11-13KK-4, §11-13KK-5, §11-13KK-6, and §11-13KK-7, all relating generally to creating a personal income tax credit for volunteer firefighters in West Virginia; providing for definitions; providing for a tax credit for a volunteer firefighter for personal income tax in a taxable year; providing for a tax credit limitation of $5,000 for a single person; providing for a tax credit limitation of $10,000 of persons filing tax returns jointly under certain conditions; providing that the tax credit for volunteer firefighters must be used in the taxable year and cannot be carried forward; providing for documentation of eligibility for the tax credit; providing for required contents of the documentation evidencing eligibility for the tax credit; providing that the form must be sent to the Tax Commissioner to receive the tax credit; providing for rule-making authority; providing for reporting at certain time; and providing for an effective date.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13KK. WEST VIRGINIA VOLUNTEER FIREFIGHTER TAX CREDIT ACT.

§11-13KK-1. Findings and Purpose.

The Legislature finds that it is an important public policy to encourage participation in volunteer fire fighting and emergency response by providing tax credits for those who volunteer their time as a vital service to their community.


As used in this article:

“Active Member” means an individual that performs the function of fire prevention and suppression, or vehicle and machinery extrications, hazardous materials response and mitigation, technical rescue, emergency medical services, and any other duties that a specialized support member may provide when responding to emergency situations;

“Chief” means the highest-ranking fire line officer in charge of a volunteer fire department;

“Commission” means the West Virginia State Fire Commission;
“Volunteer Fire Department” means a volunteer fire department in this state, certified and regulated by the commission, and lawfully formed under §8-15-1 et seq. of this code;

“Volunteer Firefighter” means a West Virginia taxpayer who is an active member of a volunteer fire department.

§11-13KK-3. Amount of credit; limitation of credit.

(a) There is allowed to eligible volunteer firefighters in this state a credit against taxes imposed by §11-21-1 et seq. of this code in the amount set forth in subsection (b) of this section.

(b) The amount of the credit is $5,000 during a taxable year or the total amount of tax imposed by §11-21-1 et seq. of this code in the year of active membership. If both taxpayers filing a joint tax return are eligible for the credit authorized by this article, the amount of the credit is $10,000, or $5,000 for each eligible taxpayer, during a taxable year or the total amount of tax imposed by §11-21-1 et seq. of this code in the year of active membership.

(c) If the amount of the credit authorized by this article is unused in any tax year, it may not be applied to any other tax year.

§11-13KK-4. Qualification for credit.

(a) The volunteer firefighter shall obtain certification from the chief of the volunteer fire department to demonstrate the following:

(1) The volunteer firefighter has been an active member in good standing of the volunteer fire department for the entire year; or

(2) Has been an active member in good standing of the volunteer fire department and another volunteer fire department of this state for the entire year.

(b) The certification from the chief of the volunteer firefighter department shall demonstrate, at a minimum:

(1) The rank or position of the volunteer firefighter;

(2) The years of service for the volunteer firefighter;

(3) The number of emergency situations the volunteer firefighter responded in the year of
active membership; and

(4) The number of meetings or training attended by the volunteer firefighter in the year of
active membership.

(c) To claim the tax credit, a volunteer firefighter shall send the certification form from the
volunteer fire department to the commission.

§11-13KK-5. Legislative rules.

(a) The Tax Commissioner may propose rules for legislative approval in accordance with
the provision of §29A-3-1 et seq. of this code as may be necessary to carry out the purposes of
this article.

(b) The commission may propose rules for legislative approval in accordance with the
§29A-3-1 et seq. of this code as may be necessary to carry out the purposes of this article.

§11-13KK-6. Tax credit review report.

Beginning on the first day of the second taxable year after the passage of this article and
every two years thereafter, the commission shall submit to the Governor, the President of the
Senate, and the Speaker of the House of Delegates a tax credit review and accountability report
evaluating the cost effectiveness of the tax credit and donations during the most recent two-year
period for which information is available.

§11-13KK-7. Effective date.

The credit allowed by this article shall be allowed for volunteer firefighters after December
31, 2021.

NOTE: The purpose of this bill is to provide for a $5,000 tax credit for service by volunteer
firefighters to West Virginia personal income tax liabilities.

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