

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

Senate Bill 402

FISCAL
NOTE

BY SENATOR AZINGER

[Introduced February 23, 2021; referred
to the Committee on Finance]

1 A BILL to amend and reenact §48-13-801 of the Code of West Virginia, 1931, as amended,
2 relating to tax exemption for child support due.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13. GUIDELINES FOR CHILD SUPPORT AWARDS.

PART VIII. MISCELLANEOUS PROVISIONS RELATING TO CHILD SUPPORT
ORDERS.

§48-13-801. Tax exemption for child due support.

1 Unless otherwise agreed to by the parties, the court shall allocate the right to claim
2 dependent children for income tax purposes to the ~~payee~~ payor parent except in cases of
3 extended shared parenting. In extended shared parenting cases, these rights shall be allocated
4 between the parties in proportion to their adjusted gross incomes for child support calculations.
5 In a situation where allocation would be of no tax benefit to a party, the court need make no
6 allocation to that party. However, the tax exemptions for the minor child or children should be
7 granted to the payor parent only if the total of the payee parent’s income and child support is
8 greater when the exemption is awarded to the payor parent.

NOTE: The purpose of this bill is to provide that in certain circumstances the parent who pays the child support has the right to claim the dependent children for income tax purposes.

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