WEST VIRGINIA LEGISLATURE

**FISCAL NOTE**

2022 REGULAR SESSION

Introduced

House Bill 4385

By Delegates Haynes, Keaton, Pritt, Cooper, Hanna, Honaker, Booth, Ward, G., and Mandt

[Introduced January 25, 2022; Referred to the Committee on Fire Departments and Emergency Medical Services then Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article, designated §11-29-1, §11-29-2, §11-29-3, and §11-29-4, all relating to taxation, providing an income tax credit of $2,000 for police officers, firefighters, emergency medical service providers, and correctional officers.

Be it enacted by the Legislature of West Virginia:

Article 29. Income tax credit for persons employed as first responder or correctional officer.

§11-29-1. Legislative finding and purpose.

The Legislature finds that the retention of experienced police officers, firefighters, emergency medical service providers, and correctional officers employed within the state promote the general welfare and safety of the people of this state. The Legislature further finds that these professionals contribute necessary and difficult services to the people of this state.

In order to promote the retention of experienced police officers, firefighters, emergency medical service providers, and correctional officers employed within the state, and to bestow favor for their selfless services rendered, there is hereby provided a tax credit for the above-named professionals.

§11-29-2. Eligibility for tax credit; creation of the credit.

(a) There shall be allowed to every eligible taxpayer employed as a police officer, firefighter, emergency medical service provider, or correctional officer for the full duration of the tax year a credit against the tax payable under §11-21-1 *et seq*. of this code. The amount of this credit shall be $2,000 per year.

(b) Further, all persons qualified and serving as a volunteer firefighter shall be eligible for the tax credit as provided by this article.

(c) The provisions of this article shall be reasonably construed. The burden of proof is on the person claiming the credit allowed by this article to establish by clear and convincing evidence that the person is entitled to the amount of credit asserted for the taxable year.

§11-29-3. Legislative Rules.

The State Tax Commissioner shall provide by appropriate rule or regulation for the reporting, filing, and application of claims of the tax credit provided for in this article in a manner in conformity with the legislative purpose.

§11-29-4. Effective Date.

This article shall be effective for the tax year beginning after December 1, 2021.

NOTE: The purpose of this bill is to create a tax credit for persons employed as police officers, firefighters, emergency medical service providers, and correctional officers.

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