

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

House Bill 4385

FISCAL
NOTE

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]

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

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

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

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

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

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

7 (c) The provisions of this article shall be reasonably construed. The burden of proof is on
8 the person claiming the credit allowed by this article to establish by clear and convincing evidence

9 that the person is entitled to the amount of credit asserted for the taxable year.

§11-29-3. Legislative Rules.

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

§11-29-4. Effective Date.

1 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.