WEST virginia legislature

**FISCAL NOTE**

2022 regular session

Introduced

House Bill 4387

By Delegates Nestor, Queen, Jennings, Hott, Longanacre, Wamsley, Westfall, Pack, Smith, and Zatezalo

[Introduced January 25, 2022; referred to
the Committee on Agriculture and Natural Resources then Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §20-2-63, relating to the creation of a tax credit for persons honorably discharged from the U.S. armed forces that is equal to the amount of the purchase price amount for a lifetime hunting, fishing, and trapping license; setting out specifications; and providing other guidance.

Be it enacted by the Legislature of West Virginia:

ARTICLE 2. WILDLIFE RESOURCES.

§20-2-63. Tax credit equal to purchase price of lifetime hunting, trapping and fishing licenses or permits for honorably discharged veterans.

(a) Any person who was honorably discharged from the U.S. armed forces shall be eligible for a tax credit equivalent to the amount of the purchase price of a lifetime hunting, trapping and fishing license.

(b) In order to be eligible for the tax credit, he or she must have previously purchased a lifetime hunting, trapping and fishing license and be able to show proof of purchase.

(c) Furthermore, the individual must provide appropriate documentation demonstrating that he or she was honorably discharged from the U.S. armed forces.

(d) Eligible applicants must provide all other information required by the director of the West Virginia Division of Natural Resources (WVDNR) for issuance of the lifetime license, and must comply with all other provisions of law relating to the applicable license or permit that is sought.

NOTE: The purpose of this bill is to allow those who were honorably discharged from the U.S. armed forces to be eligible for a tax credit equivalent to the cost of a lifetime hunting, fishing, and trapping license.

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