# WEST VIRGINIA LEGISLATURE

## **2022 REGULAR SESSION**

Introduced

## House Bill 4387

FISCAL NOTE

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.

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

- 1 (a) Any person who was honorably discharged from the U.S. armed forces shall be eligible
- 2 for a tax credit equivalent to the amount of the purchase price of a lifetime hunting, trapping and
- 3 fishing license.
- 4 (b) In order to be eligible for the tax credit, he or she must have previously purchased a
- 5 lifetime hunting, trapping and fishing license and be able to show proof of purchase.
- 6 (c) Furthermore, the individual must provide appropriate documentation demonstrating
- 7 that he or she was honorably discharged from the U.S. armed forces.
- 8 (d) Eligible applicants must provide all other information required by the director of the
- 9 West Virginia Division of Natural Resources (WVDNR) for issuance of the lifetime license, and
- 10 must comply with all other provisions of law relating to the applicable license or permit that is
- 11 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.