

# WEST VIRGINIA LEGISLATURE

## 2023 REGULAR SESSION

Introduced

### House Bill 2489

FISCAL  
NOTE

By Delegate Rowe

[Introduced January 11, 2023; Referred to the  
Committee on Senior, Children, and Family Issues  
then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
 2 designated §11-21-23a, relating to allowing low-income senior citizens to receive certain  
 3 tax credits without filing a state income tax return.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-23a. Alternative to filing tax return to receive low income senior tax credit.**

1 For the purposes of §11-21-21 and §11-21-23 of this code, the following applies:  
 2 The Department of Tax and Revenue, on the form it sends to seniors who own real  
 3 property, shall add a certification that, if the individual or couple had a combined income of less  
 4 than a stated amount and is therefore not required to file an income tax return and no one else  
 5 lives in their home, they are entitled to a credit set forth in the above referenced sections. The low-  
 6 income senior citizen shall send the certificate to the Department of Tax and Revenue in lieu of a  
 7 tax return and be entitled to the benefits of the credits set forth in §11-21-21 and §11-21-23 of this  
 8 code.

NOTE: The purpose of this bill is to simplify the manner in which a low-income senior citizen may claim certain tax credits.

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