

**WEST VIRGINIA LEGISLATURE**

**2024 SECOND EXTRAORDINARY SESSION**

**ENGROSSED**

**House Bill 226**

BY DELEGATES HANSHAW (MR. SPEAKER) AND

HORNBUCKLE

(BY REQUEST OF THE EXECUTIVE)

[Introduced September 30, 2024; Referred  
to the Committee on Finance]



1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §11-21-26, providing for a child and dependent care credit against the  
3 personal income tax in the amount of 50 percent of the allowed federal tax credit provided  
4 under 26 U.S.C. § 21; and specifying retrospective effect.

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

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-26 – Child and dependent care credit.**

1 For tax years beginning on and after January 1, 2024, a person who is allowed a federal  
2 tax credit for child and dependent care pursuant to 26 U.S.C. § 21 is also allowed a nonrefundable  
3 credit against the tax imposed by §11-21-1 et seq of this code. The amount of the credit allowed  
4 to the person claiming the credit under this section is 50 percent of the federal child and dependent  
5 care tax credit allowed to the person under the provisions of 26 U.S.C. § 21. This section shall  
6 have retrospective effect to apply to taxable years beginning on and after January 1, 2024.