

**WEST VIRGINIA LEGISLATURE**

**2024 SECOND EXTRAORDINARY SESSION**

**ENROLLED**

**House Bill 226**

BY DELEGATES HANSHAW (MR. SPEAKER) AND

HORNBUCKLE

(BY REQUEST OF THE EXECUTIVE)

[Passed October 8, 2024; in effect from passage.]



1 AN ACT 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.



The Clerk of the House of Delegates and the Clerk of the Senate hereby certify that the foregoing bill is correctly enrolled.

.....  
*Clerk of the House of Delegates*

.....  
*Clerk of the Senate*

Originated in the House of Delegates.

In effect from passage.

.....  
*Speaker of the House of Delegates*

.....  
*President of the Senate*

\_\_\_\_\_

The within is ..... this the.....  
Day of ....., 2024.

.....  
*Governor*