

**WEST VIRGINIA LEGISLATURE**

**2024 SECOND EXTRAORDINARY SESSION**

**Introduced**

**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 W. Va. Code §11-21-1 et seq of this code. The amount of the  
4 credit allowed to the person claiming the credit under this section is 50 percent of the federal child  
5 and dependent care tax credit allowed to the person under the provisions of 26 U.S.C. § 21. This  
6 section shall have retrospective effect to apply to taxable years beginning on and after January  
7 1, 2024.

NOTE: The purpose of this bill is to provide a credit against the personal income tax in the amount of 50% of the allowable federal child and dependent care credit, effective for tax years beginning on or after January 1, 2024.

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