

WEST VIRGINIA LEGISLATURE

2024 SECOND EXTRAORDINARY SESSION

Introduced

House Bill 235

By Delegates Young, Hornbuckle, Fluharty, Garcia,
Griffith, Hamilton, Hansen, Lewis, Pushkin, Rowe,
and Williams

[Introduced ; referred
to the Committee on the]

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 personal
 3 income tax in the amount of 50 percent of the allowed federal tax credit provided under 26
 4 U.S.C. § 21, and specifying retrospective effect.

Be it enacted by the Legislature of West Virginia:

ARTICLE	21.	PERSONAL	INCOME	TAX.
<u>§11-21-26</u>	<u>–</u>	<u>Child</u>	<u>and</u>	<u>dependent care credit.</u>

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 refundable
 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 1,
 7 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.