

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 4445

FISCAL
NOTE

By Delegate Rowe

[Introduced January 10, 2024; 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.