

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 4789

By Delegate Young

[Introduced January 16, 2024; Referred
to the Committee on the Judiciary]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by amending said code by adding
 2 thereto by adding a new section, designated §11-21-80, relating generally to prohibiting tax
 3 preparation software companies from charging a fee for electronically filing State tax
 4 returns.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

PART VI. Procedure and Administration

§11-21-80. Prohibition against tax preparation software companies charging a fee for
electronically filing State tax returns.

1 (a) Tax preparation software companies are prohibited from charging taxpayers a fee to
 2 electronically file their West Virginia State tax returns.

3 (b) As used in this section:

4 (1) "Tax preparation software company" means a developer or vendor of any computer
 5 software program intended for tax return preparation purposes, including an off-the-shelf software
 6 program loaded onto a taxpayer's computer or an online tax preparation application.

7 (2) "Taxpayer" means any person owing or liable to pay any State tax or any person
 8 deemed by the director to be so owing or liable.

9 (3) "Electronic filing" means filing a tax document using computer technology, including
 10 transmission through the internet.

11 (4) "Tax return" means a tax document which the director has authorized to be filed
 12 electronically.

NOTE: The purpose of this bill is to establish a system to prohibit tax preparation software companies from charging taxpayers a fee to electronically file their West Virginia State tax returns.

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