# **WEST VIRGINIA LEGISLATURE**

### **2024 REGULAR SESSION**

### Introduced

## House Bill 5185

By Delegates Crouse, Petitto, Lucas, Hornby, and

Dean

[Introduced January 25, 2024; Referred to the Committee on Senior, Children, and Family Issues then Finance]

Intr HB 2024R2084

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
designated §16-2E-6, relating to the creation of a tax credit for companies who donate to
pregnancy and birthing centers in this state.

Be it enacted by the Legislature of West Virginia:

ARTICLE 2E. BIRTHING CENTERS.

#### §16-2E-6. Creation of the tax credit for businesses who donate to birthing centers.

- 1 (a) An eligible company may apply for, and the Tax Commissioner shall allow a
  2 nonrefundable tax credit equivalent to the amount of any donation to a birthing center or
  3 pregnancy center in this state.
- (b) In order for any eligible company to claim a tax credit under this section, the company
   must provide proof of the contribution to the birthing center or pregnancy center.
- 6 (c) The Tax Commissioner shall be responsible for the implementation of this tax credit.

NOTE: The purpose of this bill is to create a tax credit for companies who donate to pregnancy and birthing centers in this state.

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

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