

WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

House Bill 2569

**FISCAL
NOTE**

By Delegates Brooks, Green, and Pritt

[Introduced February 18, 2025; 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 §11-13-3h, relating to creating tax incentives for businesses that recycle.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13. BUSINESS AND OCCUPATION TAX.

§11-13-3h. Tax Credit for recycling.

- 1 (a) There shall be allowed as a credit against the tax imposed by §11-13-2, the amount
2 determined by the type of business being taxed and by the products recycled by said business, for
3 businesses who choose to engage in recycling as it is defined in §22-15-1 et seq.
4 (b) The Tax Commissioner shall prescribe such regulations as he or she deems necessary
5 to carry out the purposes of this section and §11-13-1 et seq.

NOTE: The purpose of this bill is to create tax incentives for businesses that recycle.

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