WEST virginia legislature

2025 regular session

Committee Substitute

for

Senate Bill 429

By Senators Smith (Mr. President), Chapman, and Bartlett

[Reported February 24, 2025, from the Committee on Military]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article, designated §11-13NN-1, §11-13NN-2, and §11-13NN-3, relating to tax credit for the cost of lifetime hunting and/or fishing licenses to be offered to veterans who have been honorably discharged from the military; defining "eligible veteran"; establishing amount of credit and qualifications for credit; and requiring proposal of appropriate legislative rules.

Be it enacted by the Legislature of West Virginia:

CHAPTER 11. TAXATION.

Article 13NN. West virginia honorably discharged veteran lifetime hunting AND/OR fishing license tax credit.

§11-13NN-1. Definitions.

As used in this article:

"Eligible veteran" means any West Virginia resident who has served as an active member of the armed forces of the United States, the National Guard, or a reserve component as described in 38 U.S.C. § 101. Notwithstanding any provision in this code to the contrary, an eligible veteran shall have been honorably discharged, or discharged under honorable conditions as described in 38 U.S.C. § 101, and shall have completed the purchase of and been issued a lifetime hunting and/or fishing license pursuant to §20-2B-1 *et seq*. of this code.

§11-13NN-2. Amount of credit; limitation of credit; qualification for credit.

(a) Eligible veterans in this state are allowed a nonrefundable one-time credit against taxes imposed by §11-21-1 *et seq.* of this code in the amount set forth in subsection (b) of this section.

(b) The amount of the tax credit shall be equal to the amount paid by the eligible veteran for his or her lifetime hunting and/or fishing license and may not exceed one half of the adult fee for a lifetime license purchased pursuant to §20-2B-1 *et seq.* of this code. If both taxpayers filing a joint tax return are eligible for the credit authorized by this article, the amount of the credit may not exceed one half of the fees paid by both taxpayers for their lifetime hunting and/or fishing licenses.

(c) If the amount of the tax credit authorized by this article is unused in any tax year, it may not be applied to any other tax year.

(d) The tax credit authorized by this article shall not be issued to any person who fails to qualify for or who is denied a lifetime hunting and/or fishing license after applying therefor.

§11-13NN-3. Legislative rules.

(a) The Tax Commissioner shall propose rules for legislative approval in accordance with §29A-3-1 *et seq.* of this code implementing the provisions of this article, which rules shall include provisions that confirm a taxpayer's eligibility for the tax credit authorized by this article.

NOTE: The purpose of this bill is to provide a tax credit for 50% of the cost of a lifetime hunting and/or fishing license for veterans who have been honorably discharged from the armed services.

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