

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

Senate Bill 223

FISCAL
NOTE

BY SENATORS MAYNARD AND CLINE

[Introduced January 9, 2020; 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 §11-21-12j, relating to exempting senior citizens from personal income tax.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12j. Income of senior citizens exempt.

1 Notwithstanding any other provision of this code to the contrary, for taxable years
 2 beginning after December 31, 2019, all income received by any person who has attained the age
 3 of 65 on or before the last day of the taxable year shall be exempt from the tax imposed by this
 4 article.

NOTE: The purpose of this bill is to exempt income of senior citizens from West Virginia personal income tax.

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