WEST VIRGINIA CODE: §11-10-14A

§11-10-14a. Tax refund check-off programs.

(a) Except as otherwise provided in this section, or in another section of this code enacted after June 30, 1991, all voluntary tax refund check-off programs expire and do not apply to any personal income tax returns required to be filed after June 30, 1991: *Provided,* That if any such program has an earlier expiration date specifically provided by law, the earlier expiration date applies.

(b) The Tax Commissioner shall cause each West Virginia personal income tax return form to contain a provision by which a taxpayer, and his or her spouse if a joint return, may donate a portion or all of his or her tax refund to the West Virginia Department of Veterans Assistance for purposes of providing nursing home and health care for aged and disabled veterans in the West Virginia Veterans Home. The total amount of donations received under this subsection shall be deposited in the State Treasury to the credit of the Department of Veterans Assistance to be used exclusively for purposes of providing nursing home and health care for aged and disabled veterans in the West Virginia Veterans Home.

(c) The Tax Commissioner shall cause each West Virginia personal income tax return form to contain a provision by which a taxpayer, and his or her spouse if a joint return, may donate a portion or all of his or her tax refund to the Donel C. Kinnard Memorial State Veterans Cemetery for purposes of operating and maintaining the cemetery. The total amount of donations received under this subsection shall be deposited in the State Treasury to the credit of the Department of Military Affairs and Public Safety to be used exclusively for purposes of operating and maintaining the Donel C. Kinnard Memorial State Veterans Cemetery.

WV Legislature