WEST VIRGINIA CODE CHAPTER 11 ARTICLE 13JJ

WV Legislature

§11-13JJ-1. Findings and Purpose.

The Legislature finds that it is an important public policy to encourage participation in volunteer fire fighting and emergency response by providing tax credits for those who volunteer their time as a vital service to their community.

WV Legislature

§11-13JJ-2. Definitions.

As used in this article:

"Active member" means an individual that performs the function of fire prevention and suppression, or vehicle and machinery extrications, hazardous materials response and mitigation, technical rescue, emergency medical services, and any other duties that a specialized support member may provide when responding to emergency situations;

"Activities" means responses to emergencies, monthly or quarterly meetings, fund raising activities, and fire department management;

"Chief" means the highest-ranking fire line officer in charge of a volunteer fire department;

"Commission" means the West Virginia State Fire Commission;

"Volunteer fire department" means a volunteer fire department in this state, certified and regulated by the commission, and lawfully formed under §8-15-1 *et seq.* of this code;

"Volunteer firefighter" means a West Virginia taxpayer who is an active member of a volunteer fire department.

WV Legislature

§11-13JJ-3. Amount of credit; limitation of credit.

(a) There is allowed to eligible volunteer firefighters in this state a nonrefundable 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 credit is $1,000 during a taxable year or the total amount of tax imposed by §11-21-1 *et seq.* of this code in the year of active membership, whichever is less. If both taxpayers filing a joint tax return are eligible for the credit authorized by this article, the amount of the credit is $2,000, or $1,000 for each eligible taxpayer, during a taxable year or the total amount of tax imposed by §11-21-1 *et seq.* of this code in the year of active membership, whichever is less.

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

WV Legislature

§11-13JJ-4. Qualification for credit.

(a) To be an eligible volunteer firefighter under §11-13JJ-3 of this code, he or she shall obtain certification from the chief of the volunteer fire department to demonstrate the following:

(1) The volunteer firefighter has been an active member in good standing of the volunteer fire department for the entire year; or

(2) Has been an active member in good standing of the volunteer fire department and another volunteer fire department of this state for the entire year; and

(3) Has participated as an active member as defined in §11-13JJ-3 of this code on-site at least 30 percent of the volunteer fire department activities during the year; and

(4) Has met or exceeded all certification and training for active member firefighters required under the laws of this state.

(b) The certification from the chief of the volunteer firefighter department shall demonstrate, at a minimum:

(1) The rank or position of the volunteer firefighter;

(2) The years of service for the volunteer firefighter;

(3) The number of emergency situations the volunteer firefighter responded in the year of active membership; and

(4) The number of meetings or training attended by the volunteer firefighter in the year of active membership.

(c) To claim the tax credit, a volunteer firefighter shall submit the certification from the chief of the volunteer fire department to the Tax Commissioner.

WV Legislature

§11-13JJ-5. Legislative rules.

(a) The Tax Commissioner may propose rules for legislative approval in accordance with the provision of §29A-3-1 *et seq.* of this code as may be necessary to carry out the purposes of this article.

(b) The commission may propose rules for legislative approval in accordance with the provisions of §29A-3-1 *et seq.* of this code as may be necessary to carry out the purposes of this article.

WV Legislature

§11-13JJ-6. Tax credit review report.

Beginning on the first day of the second taxable year after the passage of this article and every two years thereafter, the commission shall submit to the Governor, the President of the Senate, and the Speaker of the House of Delegates a tax credit review and accountability report evaluating the cost effectiveness of the tax credit and donations during the most recent two-year period for which information is available.

WV Legislature

§11-13JJ-7. Effective date.

The credit allowed by this article shall be allowed for qualifying volunteer firefighters after December 31, 2022.

WV Legislature