WEST VIRGINIA CODE: §11-21-12C

§11-21-12c. Deduction for long-term care insurance.

For taxable years beginning on and after January 1, 2000, in addition to amounts authorized to be subtracted from federal adjusted gross income pursuant to subsection (c), section twelve of this article, any payment during the taxable year for premiums for a long-term care insurance policy as defined in section four, article fifteen-a, chapter thirty-three of this code that offers coverage to either the taxpayer, the taxpayer's spouse, parent or a dependent as defined in section 152 of the Internal Revenue Code of 1986, as amended, is an authorized modification reducing federal adjusted gross income, but only to the extent the amount is not allowable as a deduction when arriving at the taxpayer's federal adjusted gross income for the taxable year in which the payment is made.

WV Legislature