WEST VIRGINIA CODE: §11-21-12F

§11-21-12f. Additional modification increasing federal adjusted gross income.

In addition to amounts added to federal adjusted gross income pursuant to subsection (b), section twelve of this article, unless already included in federal adjusted gross income for the taxable year, there shall be added to federal adjusted gross income any amount previously deducted from federal adjusted gross income under section twelve-a of this article for amounts deposited into a prepaid tuition contract or other college savings plan administered by the board of trustees of the college prepaid tuition and savings program, pursuant to article thirty, chapter eighteen of this code and subsequently withdrawn from the prepaid tuition contract or other college savings plan, that was used for purposes other than those qualified expenses authorized by I.R.C. §529. The provisions of this section are effective for taxable years beginning after December 31, 2003.

WV Legislature