WEST VIRGINIA CODE: §11-21-14

§11-21-14. West Virginia standard deduction of a resident individual.

(a) General. -- The West Virginia standard deduction of a resident individual, or of husband and wife whose West Virginia taxable income is determined jointly, shall be ten per centum of West Virginia adjusted gross income or $1,000, whichever is less.

(b) Husband and wife determining income separately. -- The West Virginia standard deductions of husband and wife whose West Virginia taxable incomes are determined separately (whether or not on a single form) shall not exceed ten per centum of the aggregate of their separate West Virginia adjusted gross incomes or $1,000, whichever is less, but may be taken by either or divided between them in such proportions as they may elect.

(c) Expiration. -- The West Virginia standard deduction provided in this section shall not apply to taxable years beginning after December 31, 1986.

WV Legislature