WEST VIRGINIA CODE: §11-21-22

§11-21-22. Low-income family tax credit.

In order to eliminate West Virginia personal income tax on families with incomes below the federal poverty guidelines and to reduce the West Virginia personal income tax on families with incomes that are immediately above the federal poverty guidelines, there is hereby created a nonrefundable tax credit, to be known as the low-income family tax credit, against the West Virginia personal income tax. The low-income family tax credit is based upon family size and the federal poverty guidelines. The low-income tax credit reduces the tax imposed by the provisions of this article on families with modified federal adjusted gross income below or near the federal poverty guidelines: Provided, That for tax years beginning on and after January 1, 2009, any person who is required to pay the federal alternative minimum income tax in the current tax year is disqualified from receiving any tax credit provided under this section.

WV Legislature