WEST VIRGINIA CODE: §11-21-26

§11-21-26 – Child and dependent care credit.

For tax years beginning on and after January 1, 2024, a person who is allowed a federal tax credit for child and dependent care pursuant to 26 U.S.C. § 21 is also allowed a nonrefundable credit against the tax imposed by §11-21-1 *et seq* of this code. The amount of the credit allowed to the person claiming the credit under this section is 50 percent of the federal child and dependent care tax credit allowed to the person under the provisions of 26 U.S.C. § 21. This section shall have retrospective effect to apply to taxable years beginning on and after January 1, 2024.

WV Legislature