WEST VIRGINIA CODE: §44-16-2

§44-16-2. Creation of a qualified trust for a child with autism.

(a) Any parent or guardian of a child with autism may establish a qualified trust for a child with autism. No account shall qualify as a qualified trust for a child with autism until it has been approved as such by the West Virginia Children with Autism Trust Board established in section three of this article. The board shall certify the establishment of each qualified trust to the Tax Commissioner.

(b) To qualify for the tax deduction established in section twelve-i, article twenty-one, chapter eleven of this code, the parent or guardian seeking the tax deduction shall provide to the Tax Commissioner certification that the qualified trust has been authorized by the board and any other documentation required by the Tax Commissioner.

(c) The following types of expenses incurred to support the designated beneficiary after the named beneficiary has reached the age of eighteen or after the death of the parent or guardian who established the trust account shall be allowable if made for the benefit of the beneficiary of the trust.

(1) Education. -- Expenses for education, including tuition for preschool through post-secondary education, books, supplies and educational materials related to such education, tutors and special education services.

(2) Housing. -- Expenses for housing maintained for the beneficiary, separate and apart from the housing used by the parent or guardian who established the trust account while the parent or guardian is still alive, including rent, mortgage payments, home improvements and modifications, maintenance and repairs, real property taxes and utility charges.

(3) Transportation. -- Expenses for transportation, including the use of mass transit, the purchase or modification of vehicles and moving expenses.

(4) Employment support. -- Expenses related to obtaining and maintaining employment, including job-related training, assistive technology and personal assistance supports.

(5) Health, prevention and wellness. -- Expenses for the health and wellness, including premiums for health insurance, medical, vision and dental expenses, habilitation and rehabilitation services, durable medical equipment, therapy, respite care, long-term services and supports, and nutritional management.

(6) Life necessities. -- Expenses for life necessities, including clothing, activities which are religious, cultural or recreational, supplies and equipment for personal care, community-based supports, communication services and devices, adaptive equipment, assistive technology, personal assistance supports, financial management and administrative services,

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life and health insurance premiums, expenses for oversight, monitoring or advocacy, and funeral and burial expenses.

(7) Assistive technology and personal support services. -- Expenses for assistive technology and personal support with respect to any item described in subparts (1) through (6) above.

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