WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1995

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ENROLLED

HOUSE BILL No. 2829

(By Delegate S. Browning, Petersen, Lead, Warner, Borden, Walters and Leggett)

Passed March 10, 1995

In Effect Ninety Days from Passage
AN ACT to amend chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new article, designated article thirteen-I, relating to taxation, establishing a tax credit the employment of those persons who were staff members employed at the Colin Anderson facility and lost their job as a result of the closure of such center; providing definitions; setting effective dates; setting forth legislative purpose; setting forth the amount of the credit and the application of the credit; setting limitations; credit forfeiture; providing for distribution of notice of the availability of the credit and providing for legislative rules.

Be it enacted by the Legislature of West Virginia:

That chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended, by adding thereto a new article, to read as follows:

ARTICLE 13I. TAX CREDIT FOR EMPLOYING FORMER EMPLOYEES OF COLIN ANDERSON CENTER WHO LOST THEIR JOBS DUE TO THE CLOSURE OF COLIN ANDERSON CENTER.

§11-13I-1. Legislative purpose.

1 The Legislature finds and declares that the Colin Anderson Center employees were good employees and
performed a valuable service for the residents of the
center, and the public comments regarding the closure of
Colin Anderson indicated that the main objection to the
closure was the care which the residents of Colin Anderson
would receive elsewhere. In recognition of the expertise
of these employees and their dedication to their duties and
the people whom they cared for, the Legislature finds that
it is in the best interests of the state to encourage the
employment of those persons who are unemployed as a
result of the closing of the Colin Anderson Center.

§11-131-2. Credit allowed; amount and duration of credit;
recapture of credit and effective date.

(a) There shall be allowed to eligible taxpayers a credit
against the taxes imposed in articles twenty-one,
twenty-three and twenty-four of this chapter. For the
purpose of this article, "eligible taxpayer" means a person,
firm, partnership, corporation or other entity who employs
a person or persons who lost his or her job as a result of
the closure of the Colin Anderson Center. Such credit
shall be in an amount equal to one-half of the cost to the
state of unemployment compensation which shall be
determined based on the unemployment compensation
cost to the state of an employee who earns twenty-one
thousand dollars per year and shall be further determined
as if such person was unemployed for and drew a full
sixteen weeks of unemployment benefits. In the event an
eligible taxpayer employs more than one such person, the
credit allowed shall be multiplied by the number of
persons so employed.

(b) The credit set forth in this article shall apply to
personal income tax liabilities, corporation net income tax
liabilities and business franchise tax liabilities arising after
the thirty-first day of December, one thousand nine
hundred ninety-five. The credit established in this article
shall expire and may not be claimed for those tax years
ending after the thirty-first day of December, one
thousand nine hundred ninety-eight and in order to claim
this credit an eligible taxpayer shall have employed a
person who lost his or her job after December 31, one
thousand nine hundred ninety-five as a result of the
closing of Colin Anderson Center and must be employed after said date and prior to December thirty-one, one thousand nine hundred ninety seven.

(c) As a condition of receiving the credit established in this article, the eligible taxpayer shall employ the person or persons for a period of time at least equal to one year. In the event such person is employed for less than one year the credit herein shall be recaptured at the rate of twenty percent of the dollar value of the credit for each month under twelve months the person works.

§11-131-3. Application of credit; limitation of credit; tax commissioner to promulgate forms and legislative rule; notice of credit.

(a) The credit allowed in this article shall be first applied to a taxpayer's business franchise tax liability, and then to either the taxpayer's personal income tax liability or corporation net income tax liability, as the case may be.

(b) The credit allowed in this article shall not exceed ten thousand dollars per year and shall not be refundable, nor carried forward nor backward to other tax years.

(c) The state tax commissioner shall promulgate legislative rules pursuant to chapter twenty-nine-a of this code regarding the applicability, method of claiming of the credit, recapture of the credit and documentation necessary to claim the credit herein allowed.

(d) The state tax commissioner shall develop a written notice setting forth the availability of this credit and shall transmit this notice to the department of health and human resources to be distributed to potential employers of the Colin Anderson Center to make such employers aware of the tax credit allowed herein. The department of health and human resources shall distribute notice of the credit allowed herein as widely as possible to potential employers.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

Takes effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within ___________ this the ___________

day of ________________________, 1995.