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WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1995

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ENROLLED

HOUSE BILL No. 2829.....

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

Passed *March 10,* 1995

In Effect *Ninety Day from* Passage



ENROLLED

H. B. 2829

(BY DELEGATES BROWNING, PETERSEN, LEACH,
WARNER, BORDER, 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
- 2 Anderson Center employees were good employees and

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

**§11-13I-2. Credit allowed; amount and duration of credit;
recapture of credit and effective date.**

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

18 (b) The credit set forth in this article shall apply to
19 personal income tax liabilities, corporation net income tax
20 liabilities and business franchise tax liabilities arising after
21 the thirty-first day of December, one thousand nine
22 hundred ninety-five. The credit established in this article
23 shall expire and may not be claimed for those tax years
24 ending after the thirty-first day of December, one
25 thousand nine hundred ninety-eight and in order to claim
26 this credit an eligible taxpayer shall have employed a
27 person who lost his or her job after December 31, one
28 thousand nine hundred ninety-five as a result of the

29 closing of Colin Anderson Center and must be employed
30 after said date and prior to December thirty-one, one
31 thousand nine hundred ninety seven.

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

**§11-13I-3. Application of credit; limitation of credit; tax
commissioner to promulgate forms and legis-
lative rule; notice of credit.**

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

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

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

13 (d) The state tax commissioner shall develop a written
14 notice setting forth the availability of this credit and shall
15 transmit this notice to the department of health and human
16 resources to be distributed to potential employers of the
17 Colin Anderson Center to make such employers aware of
18 the tax credit allowed herein. The department of health
19 and human resources shall distribute notice of the credit
20 allowed herein as widely as possible to potential
21 employers.

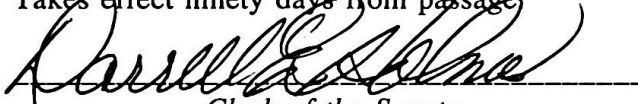
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


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.

Governor

PRESENTED TO THE

GOVERNOR

Date 3/24/95

Time 3:47 PM