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STATE HOUSE

WEST VIRGINIA LEGISLATURE

SECOND REGULAR SESSION, 2000



ENROLLED

COMMITTEE SUBSTITUTE
FOR
House Bill No. 4354

(By Delegates Cann, Michael, Campbell,
Kominar, Hall, Fletcher and Houston)



Passed March 11, 2000

In Effect Ninety Days from Passage

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WEST VIRGINIA LEGISLATURE
STATE HOUSE

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H. B. 4354

(BY DELEGATES CANN, MICHAEL, CAMPBELL,
KOMINAR, HALL, FLETCHER AND HOUSTON)

[Passed March 11, 2000; in effect ninety days from passage.]

AN ACT to amend article twenty-one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section twelve-c, relating to deduction of premium paid for long-term care insurance from federal adjusted gross income.

Be it enacted by the Legislature of West Virginia:

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

PART I. GENERAL.

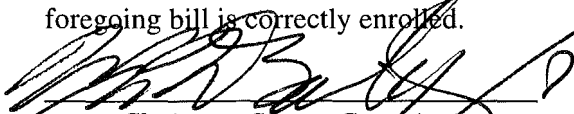
ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12c. Deduction for long-term care insurance.

- 1 For taxable years beginning on and after the first day of
- 2 January, two thousand, in addition to amounts authorized to be

3 subtracted from federal adjusted gross income pursuant to
4 subsection (c), section twelve of this article, any payment
5 during the taxable year for premiums for a long-term care
6 insurance policy as defined in section four, article fifteen-a,
7 chapter thirty-three of this code that offers coverage to either
8 the taxpayer, the taxpayer's spouse, parent or a dependent as
9 defined in section 152 of the Internal Revenue Code of 1986, as
10 amended, is an authorized modification reducing federal
11 adjusted gross income, but only to the extent the amount is not
12 allowable as a deduction when arriving at the taxpayer's federal
13 adjusted gross income for the taxable year in which the pay-
14 ment is made.

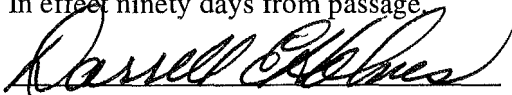
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

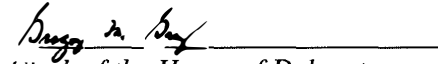

Chairman Senate Committee

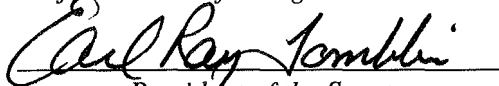

Chairman House Committee

Originating in the House.

In effect ninety days from passage.

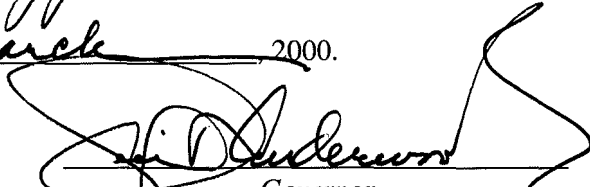

Clerk of the Senate


Clerk of the House of Delegates


President of the Senate


Speaker of the House of Delegates

The within approved this the 2/5th
day of March, 2000.


Governor

PRESENTED TO THE

GOVERNOR

Date 3/18/00

Time 12:45 pm