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2006 NOV 30 AM 10: 39

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

# WEST VIRGINIA LEGISLATURE

Second Extraordinary Session, 2006



# ENROLLED

## Senate Bill No. 2001



(BY SENATORS TOMBLIN, MR. PRESIDENT, AND SPROUSE,  
BY REQUEST OF THE EXECUTIVE)

[Passed November 14, 2006; in effect ninety days from passage.]

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AN ACT to amend and reenact §11-21-21 of the Code of West Virginia, 1931, as amended, relating to personal income taxes generally; increasing the amount of the senior citizens' and disabled persons' refundable personal income tax credit for certain ad valorem property taxes paid; and authorizing the Tax Commissioner to not provide a refund of the credit if the amount of the refund is less than ten dollars.

*Be it enacted by the Legislature of West Virginia:*

That §11-21-21 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-21. Senior citizens' tax credit for property tax paid on first ten thousand dollars of taxable assessed value of a homestead in this state; tax credit for property tax paid on first twenty thousand dollars of value for property tax years after December 31, 2006.**

1       (a) Allowance of credit. —

2       (1) A low-income person who is allowed a twenty  
3 thousand-dollar homestead exemption from the  
4 assessed value of his or her homestead for ad valorem  
5 property tax purposes, as provided in section three,  
6 article six-b of this chapter, shall be allowed a  
7 refundable credit against the taxes imposed by this  
8 article equal to the amount of ad valorem property  
9 taxes paid on up to the first ten thousand dollars of  
10 taxable assessed value of the homestead for property  
11 tax years that begin on or after the first day of January,  
12 two thousand three, except as provided in subdivision  
13 (2) of this subsection.

14       (2) For tax years beginning on or after the first day of  
15 January, two thousand seven, a low-income person who  
16 is allowed a twenty thousand-dollar homestead  
17 exemption from the assessed value of his or her  
18 homestead for ad valorem property tax purposes, as  
19 provided in section three, article six-b of this chapter,  
20 shall be allowed a refundable credit against the taxes  
21 imposed by this article equal to the amount of ad  
22 valorem property taxes paid on up to the first twenty  
23 thousand dollars of taxable assessed value of the  
24 homestead for property tax years that begin on or after  
25 the first day of January, two thousand seven.

26       (3) Due to the administrative cost of processing, the  
27 refundable credit authorized by this section may not be  
28 refunded if less than ten dollars.

29 (4) The credit for each property tax year shall be  
30 claimed by filing a claim for refund within three years  
31 after the due date for the personal income tax return  
32 upon which the credit is first available.

33 (b) *Terms defined.* —

34 For purposes of this section:

35 (1) “Low income” means federal adjusted gross  
36 income for the taxable year that is one hundred fifty  
37 percent or less of the federal poverty guideline for the  
38 year in which property tax was paid, based upon the  
39 number of individuals in the family unit residing in the  
40 homestead, as determined annually by the United  
41 States Secretary of Health and Human Services.

42 (2) (A) For tax years beginning before the first day of  
43 January, two thousand seven, “taxes paid” means the  
44 aggregate of regular levies, excess levies and bond  
45 levies extended against not more than ten thousand  
46 dollars of the taxable assessed value of a homestead  
47 that are paid during the calendar year determined after  
48 application of any discount for early payment of taxes  
49 but before application of any penalty or interest for late  
50 payment of property taxes for a property tax year that  
51 begins on or after the first day of January, two  
52 thousand three, except as provided in paragraph (B) of  
53 this subdivision.

54 (B) For tax years beginning on or after the first day of  
55 January, two thousand seven, “taxes paid” means the  
56 aggregate of regular levies, excess levies and bond  
57 levies extended against not more than twenty thousand  
58 dollars of the taxable assessed value of a homestead  
59 that are paid during the calendar year determined after  
60 application of any discount for early payment of taxes  
61 but before application of any penalty or interest for late  
62 payment of property taxes for a property tax year that

63 begins on or after the first day of January, two  
64 thousand seven.

65 (c) *Legislative rule.* —

66 The Tax Commissioner shall propose a legislative rule  
67 for promulgation as provided in article three, chapter  
68 twenty-nine-a of this code to explain and implement  
69 this section.

70 (d) *Confidentiality.* —

71 The Tax Commissioner shall utilize property tax  
72 information in the statewide electronic data processing  
73 system network to the extent necessary for the purpose  
74 of administering this section, notwithstanding any  
75 provision of this code to the contrary.

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

*Clay White*  
.....  
Chairman Senate Committee

*[Signature]*  
.....  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

*Parrell Johnson*  
.....  
Clerk of the Senate

*[Signature]*  
.....  
Clerk of the House of Delegates

*Carl Ray Tomblin*  
.....  
President of the Senate

*[Signature]*  
.....  
Speaker House of Delegates

The within *is approved* ..... this  
the *30<sup>th</sup>* Day of *November* ....., 2006.

*[Signature]*  
.....  
Governor

PRESENTED TO THE  
GOVERNOR

NOV 29 2006

Time 10:30am