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FILED

2007 SEP -6 AM 10: 20

OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
SEVENTY-EIGHTH LEGISLATURE
SECOND EXTRAORDINARY SESSION, 2007

ENROLLED

Senate Bill No. 2001

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

[Passed August 21, 2007; to take effect from passage.]

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Senate Bill No. 2001

(BY SENATORS TOMBLIN, MR. PRESIDENT, AND CARUTH,
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[Passed August 21, 2007; in effect from passage.]

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-21-12h, relating to an additional modification decreasing federal adjusted gross income for West Virginia state personal income tax for certain toll expenses charged by the West Virginia Parkways, Economic Development and Tourism Authority; and requiring the reimbursement to the General Revenue Fund in the amount of personal income tax revenue not collected as a result of the additional modification.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-21-12h, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-12h. Additional modification reducing federal adjusted gross income relating to tolls for travel on West Virginia toll roads and paid electronically through use of parkways authority commuter (PAC) cards.

1 (a) For taxable years beginning on and after the first
2 day of January, two thousand seven, in addition to
3 amounts authorized to be subtracted from federal
4 adjusted gross income pursuant to subsection (c),
5 section twelve of this article, any payment during the
6 taxable year for amounts expended by an individual for
7 tolls paid electronically through use of a West Virginia
8 Parkways, Economic Development and Tourism
9 Authority PAC card (parkways authority commuter
10 card) account for noncommercial commuter passes for
11 travel on toll roads in West Virginia, not including
12 amounts paid as refundable transponder deposits or
13 amounts reimbursed by an employer or otherwise, is an
14 authorized modification reducing federal adjusted gross
15 income, but only to the extent the amount is not
16 allowable as a deduction when arriving at the
17 taxpayer's federal adjusted gross income for the taxable
18 year in which the payment is made. In the case of a
19 single person, a head of household or a married couple
20 filing a joint return, or a married person filing a
21 separate return, this authorized modification reducing
22 federal adjusted gross income shall apply only to the
23 portion of the expended amount that equals or exceeds
24 twenty-five dollars and the total amount deducted for

25 a taxable year shall not exceed one thousand two
26 hundred dollars. Any amount of qualified tolls paid and
27 eligible for this decreasing modification and not used in
28 the taxable year when paid shall carry forward for up to
29 three taxable years subsequent to the taxable year when
30 paid. Qualified toll payments not used by the end of the
31 carry forward period shall be forfeited.

32 (b) The Tax Commissioner annually, on or before the
33 thirty-first day of December of each calendar year,
34 beginning in two thousand eight, shall certify to the
35 West Virginia Parkways, Economic Development and
36 Tourism Authority: (i) The total dollar amount of tolls
37 deducted by individuals under this section on personal
38 income tax returns filed for the preceding taxable year
39 beginning with taxable year two thousand seven; and
40 (ii) the total dollar amount of personal income tax
41 revenue not collected through the date of such
42 certification solely as a result of such total toll
43 deductions for such taxable year.

44 (c) On or before the thirtieth day of June of the
45 following calendar year, beginning in two thousand
46 nine, the West Virginia Parkways, Economic
47 Development and Tourism Authority shall pay to the
48 Tax Commissioner an amount equal to such certified
49 total dollar amount of personal income tax revenue not
50 collected for the taxable year covered by such
51 certification: *Provided*, That the authority shall make
52 such payment solely from nontoll revenues (that is, from
53 revenues derived by the authority from sources other
54 than tolls charged for transit on the West Virginia
55 Turnpike) and only at such times and in such amounts
56 and installment payments as are permitted by covenants
57 and agreements of the authority under such bond

58 indentures and other bond agreements as are then
59 applicable to such nontoll revenues: *Provided, however,*
60 That to the extent required to comply with such bond
61 indentures and other bond agreements, the authority
62 may defer the payment of all or a part of such amount
63 beyond the thirtieth day of June of the following
64 calendar year.

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

[Signature]
.....
Chairman Senate Committee

[Signature]
.....
Chairman House Committee

Originated in the Senate.

In effect from passage.

[Signature]
.....
Clerk of the Senate

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

[Signature]
.....
President of the Senate

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

The within *was* appinned this
the *6* Day of *September* 2007.

[Signature]
.....
Governor

PRESENTED TO THE
GOVERNOR

Date 8/27/07

Time 11:20 am