

2011 APR -1 AM 11:18

**WEST VIRGINIA LEGISLATURE** VIRGINIA  
**EIGHTIETH LEGISLATURE** SECRETARY OF STATE  
**REGULAR SESSION, 2011**

—●—  
**ENROLLED**

**Senate Bill No. 35**

(BY SENATORS SNYDER AND PLYMALE)

[PASSED MARCH 12, 2011; IN EFFECT NINETY DAYS FROM PASSAGE.]

SB 35

FILED  
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WEST VIRGINIA  
SECRETARY OF STATE

**ENROLLED**

**Senate Bill No. 35**

(BY SENATORS SNYDER AND PLYMALE)

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[Passed March 12, 2011; in effect ninety days from passage.]

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AN ACT to amend and reenact §11-21-10a of the Code of West Virginia, 1931, as amended, relating to raising the tax credit for nonfamily adoptions to \$4,000.

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

That §11-21-10a of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-10a. Credit for nonfamily adoption.**

1 A one time credit against the tax imposed by the provisions  
2 of this article shall be allowed as follows:

3 *Nonfamily adoptions.* — For nonfamily adoptions, the  
4 credit is equal to \$4,000 which may be taken in the year of  
5 the adoption of each nonfamily child, whose age at adoption  
6 is under eighteen years. This credit may, at the option of the  
7 taxpayer, be taken over a period of three years.

8 For the purpose of this section and credit “nonfamily  
9 adoptions” means adoptions of a child or children by a  
10 taxpayer or taxpayers who are not the father, mother, or  
11 stepparent of the child.

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

*[Handwritten Signature]*

.....  
Chairman Senate Committee

*[Handwritten Signature]*

.....  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

*[Handwritten Signature]*

.....  
Clerk of the Senate

*[Handwritten Signature]*

.....  
Clerk of the House of Delegates

*[Handwritten Signature]*

.....  
Acting President of the Senate

*[Handwritten Signature]*

.....  
Speaker of the House of Delegates

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SECRETARY OF STATE  
MICHIGANA

The within *was appended* this the *31<sup>st</sup>*

Day of *March*, 2011.

*[Handwritten Signature]*  
.....  
Governor

**PRESENTED TO THE GOVERNOR**

MAR 24 2011

Time 10:30am