WEST VIRGINIA LEGISLATURE
EIGHTIETH LEGISLATURE
REGULAR SESSION, 2011

ENROLLED

Senate Bill No. 35
(By Senators Snyder and Plymale)

[Passed March 12, 2011; in effect ninety days from passage.]
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Senate Bill No. 35

(BY SENATORS SNYDER AND PLYMALE)

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

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.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Clerk of the Senate

Clerk of the House of Delegates

Acting President of the Senate

Speaker of the House of Delegates

The within............ this the.............., 2011.

Day of..............

Governor
PRESENTED TO THE GOVERNOR

MAR 24 2011

Time 10:30am