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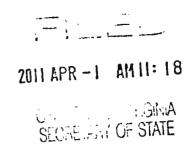
WEST VIRGINIA LEGISLATURE REGULAR SESSION, 2011

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 foregoing bill is correctly enrolled.
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