

| ST | BILL NO. | DOC TYPE | VERSION | LEGIS DATE |
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| WV | HB3204 | Bill Text | Introduced | 1/13/2010 |
| Allowing a credit against state personal income tax for the purchase of a new wood or pellet stove | | | | |

H. B. 3204

(By Delegates Boggs, Barker, Campbell, Craig,

Ireland, Perry, Reynolds, Tabb, Talbott

and Williams)

[Introduced January 13, 2010; referred to the

Committee on Energy, Industry and Labor, Economic Development and Small Business then Finance.]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-21-10b, relating to allowing a credit against state personal income tax for the purchase of new wood or pellet stove, and the purchase of wood pellets within the State of West Virginia; and establishing the qualifying performance criteria for those stoves.

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 §11-21-10b, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-10b. Credit for wood and pellet stoves.

(a) A one-time \$300 credit against the tax imposed by the provisions of this article shall be allowed for a new wood or pellet stove: *Provided*, That the equipment:

(1) Is purchased on or after July 1, 2009;

(2) Produces less than 250,000 British thermal units (BTU) per hour heat input;

(3) Is installed in a residential dwelling within this state; and

(4) Is listed in the United States Environmental Protection Agency (EPA) *List of EPA certified wood stoves* or has a certificate of performance from a currently EPA certified wood stove testing laboratory. All must show:

(A) A noncatalytic wood stove with emissions of 4.5 grams of smoke per hour or less; or

(B) A catalytic wood or pellet stove with emissions of 2.5 grams of smoke per hour or less.

(b) An additional one-time \$300 credit against the tax imposed by the provisions of this article shall also be allowed for the purchase of wood pellets within the State of West Virginia.

NOTE: This bill shall allow a credit against state personal income tax for the purchase of a new wood or pellet stove, as well as a credit for the purchase of wood pellets within the State of West Virginia.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.