

H. B. 3055

(By Delegates Skaff, D. Campbell, Ferns, Hatfield, Martin, Staggers, Moye, Morgan, and Stephens)

[Introduced February 8, 2011; referred to the Committee on Education then Finance.]

FISCAL NOTE

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-27-38, relating to retaining nursing educators; providing a tax credit up to \$3,500 for full-time nursing faculty members in the state; establishing the criteria for taking the credit; granting rule-making authority to the State Tax Commissioner; and defining terms.

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 §11-27-38, to read as follows:

ARTICLE 27. HEALTH CARE PROVIDER TAXES.

§11-27-38. Tax credit for nursing faculty.

(a) As used in this section:

(1) "Full-time nursing faculty member" means a faculty member who is employed in a nursing education program in a full-time

1 capacity as defined by his or her employer.

2 (2) "Institution of higher education located in West Virginia"
3 means a public or private educational institution that offers a
4 nursing curriculum for students seeking to become licensed
5 professional nurses pursuant to section two, article seven, chapter
6 thirty of this code.

7 (b) Nurses who are employed as full-time nursing faculty
8 members at institutions of higher education located in West
9 Virginia who are actively engaged in the practice of teaching
10 nursing are allowed a credit against the taxes imposed by article
11 twenty-one, chapter eleven of this code a maximum amount of up to
12 \$3,500 per year.

13 (c) The tax credit is only available during the tax year it is
14 granted and is not available to adjunct faculty members or other
15 part-time nursing instructors.

16 (d) The tax credit is not refundable and may only be used to
17 offset or reduce a tax liability.

18 (e) If the amount of the credit exceeds the taxpayer's
19 liability for the taxable year, the amount that exceeds the tax
20 liability may not be carried over to subsequent years.

21 (f) The tax credit may not be applied against a person's tax
22 liability until all other credits available to the taxpayer have
23 been applied.

24 (g) The State Tax Commissioner shall propose for legislative

1 approval legislative rules pursuant to chapter twenty-nine-a of
2 this code regarding the applicability, method of claiming of the
3 credit and documentation necessary to claim the credit allowed by
4 this section.

5 (h) Upon the tax department's request, the employer of any
6 taxpayer taking the credit established by this section shall
7 provide an affidavit attesting to the facts supporting eligibility
8 for the credit to the department.

NOTE: The purpose of this bill is to retain full-time nursing educators in the state by providing a tax credit up to \$3,500 for full-time nursing faculty members. The bill sets forth the criteria for the credit. The bill also grants rule-making authority to the Tax Commissioner.

This section is new; therefore, it has been completely underscored.