

Senate Bill No. 51

(By Senators Jenkins and Barnes)

[Introduced February 13, 2013; referred to the Committee on
Health and Human Resources; and then to the Committee on
Finance.]

**FISCAL
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by
adding thereto a new section, designated §11-21-8i, relating
to nursing education faculty; defining terms; creating a tax
credit from the personal income tax to encourage nurse faculty
to remain in West Virginia; and assigning powers and duties to
the State Tax Commissioner.

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 §11-21-8i, to read as
follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-8i. Retaining nursing education faculty with tax credit.

(a) As used in this section:

1 (1) "Full-time nursing faculty member" means a faculty member
2 who is a nurse educator and is engaged in twelve hundred fifty
3 hours or more of teaching in a nursing program in an institution of
4 higher education located within West Virginia.

5 (2) "Institution of higher education located within West
6 Virginia" means both public and private educational facilities that
7 offer a nursing curriculum for students seeking to become licensed
8 as nursing professionals pursuant to section two, article seven,
9 chapter thirty of this code.

10 (b) A tax credit in the amount of \$3,500 per year for nurses
11 employed as a full-time nurse faculty in an institution of higher
12 education located within West Virginia is allowed for taxes imposed
13 by this article. The availability of the credit is subject to the
14 following terms and conditions:

15 (1) The tax credit is only available to nursing faculty
16 actively engaged in the practice of teaching during the tax year in
17 which it is granted.

18 (2) In no instance is the tax credit available in any full or
19 prorated form to "adjunct faculty members" or other part-time
20 professors of nursing.

21 (3) The tax credit is not refundable and may only be used to
22 offset or reduce a tax liability.

23 (4) Any amount of credit not deductible in that taxable year
24 may not be carried over to the following year.

1 (5) The credit may not be applied against the tax liability
2 until all other credits available to the taxpayer for the taxable
3 year have been applied.

4 (c) The Tax Commissioner shall make available suitable forms
5 with instructions for claiming the credit. The claim shall be in a
6 form that the Tax Commissioner prescribes. The Tax Commissioner may
7 propose for legislative approval legislative rules pursuant to
8 chapter twenty-nine-a of this code, not inconsistent with the law,
9 to carry into effect the provisions of this section.

10 (d) An affidavit attesting to the facts that create
11 eligibility for the tax credit shall be furnished by the taxpayer's
12 employer to the State Tax Division upon the division's request.

NOTE: The purpose of this bill is to promote the retention of
nursing education faculty by providing them a tax credit.

§11-21-8i is new; therefore, strike-throughs and underscoring
have been omitted.