

1 **H. B. 4136**

2
3 (By Delegates Kump, Faircloth, Frich, Folk
4 and Howell)

5 [Introduced January 14, 2014; referred to the
6 Committee on Education then Finance.]

7 **FISCAL
NOTE**

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9
10 A BILL to amend the Code of West Virginia, 1931, as amended, by
11 adding thereto a new section, designated §11-21-24a, relating
12 to authorizing a tax credit for parents and legal guardians
13 whose children attend a nonpublic school; and providing a
14 short title.

15 *Be it enacted by the Legislature of West Virginia:*

16 That the Code of West Virginia, 1931, as amended, be amended
17 by adding thereto a new section, designated §11-21-24a, to read as
18 follows:

19 **ARTICLE 21. PERSONAL INCOME TAX.**

20 **§11-21-24a. Tax credit for nonpublic schooling; short title.**

21 (a) This section may be known and cited as the "Educational
22 Equality Act."

23 (b) For tax years beginning after December 31, 2013 a parent
24 or legal guardian who is a resident of West Virginia is entitled to

1 receive a tax credit against his or her personal income tax
2 liability, otherwise due under this article, upon the completion of
3 a school year, as set forth in section two, article one, chapter
4 eighteen, in the amount of \$500 per child for each child attending
5 a nonpublic school. The nonpublic school must meet the educational
6 requirements set by the State Board of Education for primary and
7 secondary programs and standards. The State Board of Education may
8 not create any additional regulations over the education of a child
9 whose parent or legal guardian receives a tax credit as authorized
10 by this section.

11 (c) The Tax Commissioner may propose legislative rules for
12 promulgation in accordance with article three, chapter
13 twenty-nine-a of this code in order to implement this section and
14 develop and publish any instructions, any or all of which as may be
15 determined to be necessary to provide to taxpayers guidance and
16 assistance when claiming this tax credit.

NOTE: The purpose of this bill is to provide a personal income tax credit to parents or legal guardians children attend a nonpublic school. The tax credit will be effective upon the completion of a school year and available at a rate per child of \$500 for each year of schooling. The bill also provides a short title.

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