

H. B. 4326

(By Delegates Campbell, Iaquina, Hartman, Moye, Skaff, Sponaugle, Eldridge, Pethel, R. Phillips, and Reynolds)

[Introduced January 24, 2014; 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 §11-21-8i, relating to nursing education faculty; defining terms; creating a tax incentive 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 incentive.**

(a) As used in this section:

(1) "Full-time nursing faculty member" as defined in Series 133 Procedural rule of HEPC Series, Section 1 2.1.6. Full-time Faculty- employment as a faculty member for a full academic year (at

1 least nine month contract basis) for at least six semester credit  
2 hours teaching per semester or the equivalent in teaching,  
3 research, public service, and/or administrative responsibilities.

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

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

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

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

20 (3) The amount of tax incentive not deductible in that taxable  
21 year may not be carried over to the following year.

22 (c) The Tax Commissioner shall make available suitable forms  
23 with instructions for claiming the deduction. The claim shall be in  
24 a form that the Tax Commissioner prescribes. The Tax Commissioner

1 may propose for legislative approval legislative rules pursuant to  
2 chapter twenty-nine-a of this code, not inconsistent with the law,  
3 to carry into effect the provisions of this section.

4 (d) An affidavit attesting to the facts that create  
5 eligibility for the tax deduction shall be furnished by the  
6 taxpayer's employer to the State Tax Division upon the division's  
7 request.

NOTE: The purpose of this bill is to promote the retention of nursing education faculty by providing them a tax deduction of \$3,500 per year.

§11-21-8i is new; therefore, it has been completely underscored.