

H. B. 2870

(By Delegates Overington, Walters, Sobonya, Householder and Frich)

[Introduced February 20, 2015; 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 §11-21-24a, relating to granting tax credits for parents and legal guardians whose children are in a home schooling program or private school; and providing rule-making authority.

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 §11-21-24a, to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-24a. Tax credit for providing home or private schooling.

(a) A parent or legal guardian who is a resident of West Virginia is entitled to receive a tax credit against his or her personal income tax liability, otherwise due under this article, upon the completion of a school year, as defined in section two, article one, chapter eighteen, in the amount of \$1,000 per child for providing home schooling and in the amount of \$2,000 per child for

1 providing private schooling pursuant to the educational requirements set by the State Board of
2 Education for primary and secondary programs and standards. The State Board of Education may
3 not create any additional regulations over the education of a child whose parent or legal guardian
4 receives a tax credit as authorized by this section.

5 (b) The State Tax Commissioner shall provide rules for reporting, filing and application of
6 claims for the tax credit provided under this section in a manner which conforms to the rules for tax
7 liability otherwise due.

NOTE: The purpose of this bill is to provide a two-tiered personal income tax credit to parents or legal guardians who provide home or private, primary or secondary education for their children. The tax credit will be effective upon the completion of a school year and available at a rate per child of \$1,000 for home schooling and \$2,000 for private schooling. The bill authorizes rule-making.

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