

# WEST VIRGINIA LEGISLATURE

## 2016 REGULAR SESSION

Introduced

### Senate Bill 292

FISCAL  
NOTE

BY SENATOR KARNES

[Introduced January 14, 2016; Referred  
to the Committee on Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
2 designated §11-21-25, relating to creating income tax credits against personal income tax  
3 for educational expenses incurred by parents for a child under twenty-one years of age  
4 and for expenses incurred by teachers for the purchase of supplementary educational  
5 materials or professional development costs.

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

1 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new  
2 section, designated §11-21-25, to read as follows:

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-25. Education expenses tax credits.**

1 (a) Credit allowed. - For those tax years beginning on or after January 1, 2016, there shall  
2 be allowed a nonrefundable credit for any taxpayer against the taxes imposed by this article for  
3 expenses incurred relative to the education of a child under the age of twenty-one who is resident  
4 in the state or for expenses incurred for the purchase of supplementary education materials or  
5 professional development costs incurred by a classroom teacher employed by a public or private  
6 school.

7 (b) Amount of credit. - A taxpayer may claim a tax credit in an amount equal to the  
8 expenses incurred per eligible dependent child not to exceed \$500 per child. A classroom teacher  
9 employed by a public or private school may claim a tax credit in an amount equal to the expenses  
10 incurred not to exceed \$1,000.

11 (c) Qualifying educational expenses. - Qualifying expenses include tuition and fees  
12 charged by a public or private school or fees or costs associated with the education of a child  
13 through graduation from a high school program including tutoring or instructional fees for  
14 curricular, cocurricular and extra-curricular activities including private drivers education  
15 instruction; costs relating to computer equipment including education related software and  
16 services, textbooks, workbooks, curricula and other written or supplementary materials used for

17 curricular, cocurricular or extra-curricular instruction; expenses for curricular, cocurricular  
18 activities or extra-curricular activities including equipment and participation related expenses for  
19 camps or similar enrichment programs.

20 (d) *Unused credit.* - If any credit remains after application of subsection (c) of this section,  
21 that amount is forfeited. A carryback to a prior taxable year is not allowed for the amount of any  
22 unused portion of any annual credit allowance.

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NOTE: The purpose of this bill is to create income tax credits against personal income tax for educational expenses incurred by parents for a child under twenty-one years of age and for expenses incurred by teachers for the purchase of supplementary educational materials or professional development costs.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.