

# WEST VIRGINIA LEGISLATURE

## 2017 REGULAR SESSION

Introduced

### Senate Bill 24

FISCAL  
NOTE

BY SENATORS KARNES, RUCKER AND SYPOLT

[Introduced February 8, 2017; referred  
to the Committee on Education; and then 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.**

3 (a) Credit allowed. - For those tax years beginning on or after January 1, 2017, there shall  
4 be allowed a nonrefundable credit for any taxpayer against the taxes imposed by this article for  
5 expenses incurred relative to the education of a child under the age of twenty-one who is resident  
6 in the state or for expenses incurred for the purchase of supplementary education materials or  
7 professional development costs incurred by a classroom teacher employed by a public or private  
8 school.

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

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

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

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

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.