

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Introduced

Senate Bill 538

FISCAL
NOTE

BY SENATORS BALDWIN, ARVON, BEACH, CLINE,
DRENNAN, FACEMIRE, JEFFRIES, MANN, OJEDA, PLYMALE,
PREZIOSO, ROMANO, STOLLINGS, WOELFEL, UNGER, AND
TAKUBO

[Introduced February 14, 2018; 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 §11-21-10b, relating to providing a credit against personal income tax for
3 classroom teachers for nonreimbursed costs of supplies; and setting a maximum credit of
4 \$500.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-10b. Credit for classroom teacher nonreimbursed supplies.

1 An annual credit against the tax imposed by this article shall be allowed as follows: Up to
2 \$500 for classroom teachers (grades pre-K through 12) who use their own funds during that year
3 for nonreimbursed classroom supplies.

NOTE: The purpose of this bill is to provide a credit against personal income tax for classroom teachers for nonreimbursed costs of supplies. The bill sets a maximum credit of \$500.

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