

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

Senate Bill 82

FISCAL
NOTE

BY SENATORS BALDWIN, STOLLINGS, JEFFRIES, AND

LINDSAY

[Introduced January 9, 2019; 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.