WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

House Bill 3103

By Delegate Thompson

[Introduced March 12, 2021; Referred to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated as §11-21-97, relating to providing an annual credit against personal income tax of $500 for teachers and school service personnel.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-97. Credit for teachers and school service personnel.

(a) An annual credit of $500 against the tax imposed by the provisions of this article shall be allowed for teachers and school service personnel.

(b) For the purposes of this section:

(1) “Teacher” means a teacher, supervisor, principal, superintendent, public school librarian or any other person regularly employed for instructional purposes in a public school in this state as that term is defined in §18-1-1(g) of this code; and

(2) “Service person” or “service personnel,” whether singular or plural, means any nonteaching school employee who is not included in the meaning of “teacher” as defined in this section, and who serves the school or schools as a whole, in a nonprofessional capacity, including such areas as secretarial, custodial, maintenance, transportation, school lunch and aides. as defined in §18-1-1(h) of this code.

.NOTE: The purpose of this bill is to provide an annual credit against personal income tax of $500 for teachers and school service personnel.

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