WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

House Bill 2778

By Delegates Foster, Steele, D. Jeffries, Smith, Linville, G. Ward, Burkhammer, Hardy, Jennings, Hanna and Ellington

[Introduced February 26, 2021; Referred to the Committee on Education then Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article, designated §18-31-1 and §18-31-2, all relating to creating the Education Tax Credit, against taxes actually owed, for qualifying expenses of parents or guardians of children in grade levels K through 12.

Be it enacted by the Legislature of West Virginia:

ARTICLE 31 EDUCATION TAX CREDITS.

§18-31-1. Short title.

This article shall be known as the “Education Tax Credit”.

§18-31-2. Education tax credit; qualifying expenses.

The parents or legal guardians of each child in the state of West Virginia participating in nonpublic schools between the ages 5 and 20 years old and in grade level K through 12 shall be entitled to tax credit against West Virginia state income tax in an amount up to three thousand dollars for qualifying educational expenses which shall include the following:

(1) Tuition;

(2) Transportation costs;

(3) Curriculum;

(4) Text books;

(5) Lab supplies;

(6) Educational technology; and

(7) Tutoring

This tax credit is available only as a credit against state taxes actually owed.

NOTE: The purpose of this bill is to give a tax credit against taxes actually owed, for qualifying expenses of parents or guardians of children in grade levels K through 12.

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