

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2778

FISCAL
NOTE

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]

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

Be it enacted by the Legislature of West Virginia:

ARTICLE 31 EDUCATION TAX CREDITS.

§18-31-1. Short title.

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

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

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

- 5 (1) Tuition;
- 6 (2) Transportation costs;
- 7 (3) Curriculum;
- 8 (4) Text books;
- 9 (5) Lab supplies;
- 10 (6) Educational technology; and
- 11 (7) Tutoring

12 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.