WEST virginia legislature

**FISCAL NOTE**

2024 regular session

Introduced

House Bill 4810

By Delegate Foster

[Introduced January 16, 2024; 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 §18-34-1 and §18-34-2, 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 34 EDUCATION TAX CREDITS.

§18-34-1. Short title.

This article shall be known as the "Education Tax Credit".

§18-34-2. 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 $3,000 for qualifying educational expenses which shall include the following:

(1) Tuition;

(2) Transportation costs;

(3) Curriculum;

(4) Textbooks;

(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.