

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 5189

By Delegates Crouse, Petitto, Lucas, Adkins,
Burkhammer, and Dean

[Introduced January 25, 2024; 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 section,
 2 designated §11-21-24a, relating to establishing tax credits for parents and legal guardians
 3 whose children are in a home schooling program or private school; providing for an
 4 exception; and providing rule-making authority.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-24a. Tax credit for providing home or private schooling; exception.

1 (a) For tax years beginning on or after January 1, 2024, a parent or legal guardian who is a
 2 resident of West Virginia is entitled to receive a tax credit against his or her personal income tax
 3 liability, otherwise due under this article, in an amount equivalent to what a student who is eligible
 4 for the HOPE Scholarship would receive, for providing one year of home schooling or private
 5 schooling for one or more children pursuant to the educational requirements set by the State
 6 Board of Education for primary and secondary programs and standards. The tax credit is limited to
 7 the equivalent amount of what a student who is eligible for the HOPE Scholarship would receive
 8 annually per taxpayer, regardless of the number of children schooled. The State Board of
 9 Education may not create any additional regulations over the education of a child whose parent or
 10 legal guardian receives a tax credit as authorized by this section.

11 (b) Those families who are eligible for the HOPE Scholarship do not qualify for this tax
 12 credit.

13 (c) The State Tax Commissioner shall propose rules for legislative approval in accordance
 14 with §29A-3-1 et seq. of this code for the administration of the provisions of this section, including
 15 the reporting, filing, and application of claims for the tax credit provided under this section in a
 16 manner which conforms to the rules for tax liability otherwise due.

NOTE: The purpose of this bill is to establish tax credits for parents and legal guardians whose children are in a home schooling program or private school. The bill provides for an exception. Finally, the bill provides rule-making authority.

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