

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

Senate Bill 6

FISCAL
NOTE

BY SENATORS BLAIR, PLYMALE, BOSO, WELD, CLEMENTS,
BALDWIN, TAKUBO, SWOPE, CLINE, TRUMP, STOLLINGS,
JEFFRIES, AND IHLENFELD

[Introduced January 9, 2019; Referred
to the Committee on Education; and then to the Committee
on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-21-25, relating to creating income tax credits against personal income tax
 3 for educational expenses incurred by teachers for the purchase of supplementary
 4 educational materials or professional development costs.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-25. Education expenses tax credits.

1 (a) Credit allowed. - For those tax years beginning on or after January 1, 2019, there is
 2 allowed a nonrefundable credit for any taxpayer against the taxes imposed by this article for
 3 expenses incurred relative to the education of a child under the age of 21 who is a resident in the
 4 state or for expenses incurred for the purchase of supplementary education materials or
 5 professional development costs incurred by a classroom teacher employed by a public or private
 6 school.

7 (b) Amount of credit. - A classroom teacher employed by a public or private school may
 8 claim a tax credit not to exceed \$250.

9 (c) Qualifying educational expenses. - Qualifying expenses include costs relating to
 10 computer equipment including education related software and services, textbooks, workbooks,
 11 curricula and other written or supplementary materials used for curricular or cocurricular or extra-
 12 curricular instruction and expenses for curricular or cocurricular activities.

13 (d) Unused credit. - If any credit remains after application of §11-21-25(c) of this code, that
 14 amount is forfeited. A carryback to a prior taxable year is not allowed for the amount of any unused
 15 portion of any annual credit allowance.

NOTE: The purpose of this bill is to create income tax credits against personal income tax for educational expenses incurred by teachers for the purchase of supplementary educational materials or professional development costs.

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