WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

House Bill 4724

FISCAL NOTE

By Delegates Skaff, Ellington, Barrett, Lavender-Bowe, Zukoff, C. Thompson, Dean, Higginbotham,

Estep-Burton, Hornbuckle and Robinson

[Introduced February 06, 2020; Referred to the

Committee on Education then Finance]

Intr HB 2020R2689A

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,

2 designated §11-21-26, relating to a tax credit for any new teacher who remains in the state

and works as a teacher five years after graduation.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-26. Tax credit for new teachers.

- 1 Any new teacher who remains in West Virginia and works as a teacher for five years after
- 2 graduation is eligible for a credit against personal income taxes not to exceed \$1200.

NOTE: The purpose of this bill is to provide a tax credit to encourage new teachers to remain in the state and teach for five years after graduation.

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