WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

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House Bill 2214

By Delegate McGeehan

[Introduced February 10, 2021; 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 section, designated §11-21-25, relating to allowing a taxpayer a personal income tax credit for each dependent that participated in home educational instruction for the most recent academic year.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-25. Home Instruction Tax Relief Act.

(a) *Short Title.--* This section shall be known and may be cited as the “Home Instruction Tax Relief Act.”

(b) *Definitions.--* For the purposes of this section “home instruction” means the home educational instruction of a child that complies with the requirements of §18-8-1 of this code.

(c) *Credit Allowed.--* For tax years beginning on or after January 1, 2021, a taxpayer shall be allowed a credit against the tax imposed by this article in the amount of $100 for each child in the taxpayer’s household that meets the following requirements:

(1) The taxpayer claimed the child as a dependent, as defined by 26 U.S.C. § 152, on the taxpayer’s federal income tax return for the taxable year; and

(2) The child participated in home instruction, in compliance with §18-8-1 of this code, for the duration of the most recent academic year.

NOTE: The purpose of this bill is to allow a taxpayer a personal income tax credit for each dependent that participated in home educational instruction for the most recent academic year.

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