WEST virginia legislature

**FISCAL NOTE**

**FISCAL NOTE**

2021 regular session

Introduced

House Bill 2623

By Delegates Skaff, Zukoff, Higginbotham, Lovejoy and Young

[Introduced February 19, 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 §11-21-97, 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.

§11-21-97. Tax credit for new teachers.

Any new teacher who remains in West Virginia and works as a teacher for five years after 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.