

# WEST VIRGINIA LEGISLATURE

## 2021 REGULAR SESSION

Introduced

### House Bill 3103

FISCAL  
NOTE

BY DELEGATE THOMPSON

[Introduced March 12, 2021; Referred 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 as §11-21-97, relating to providing an annual credit against personal income  
 3 tax of \$500 for teachers and school service personnel.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 21. PERSONAL INCOME TAX.**

**§11-21-97. Credit for teachers and school service personnel.**

1 (a) An annual credit of \$500 against the tax imposed by the provisions of this article shall  
 2 be allowed for teachers and school service personnel.

3 (b) For the purposes of this section:

4 (1) "Teacher" means a teacher, supervisor, principal, superintendent, public school  
 5 librarian or any other person regularly employed for instructional purposes in a public school in  
 6 this state as that term is defined in §18-1-1(g) of this code; and

7 (2) "Service person" or "service personnel," whether singular or plural, means any  
 8 nonteaching school employee who is not included in the meaning of "teacher" as defined in this  
 9 section, and who serves the school or schools as a whole, in a nonprofessional capacity, including  
 10 such areas as secretarial, custodial, maintenance, transportation, school lunch and aides. as  
 11 defined in §18-1-1(h) of this code.

.NOTE: The purpose of this bill is to provide an annual credit against personal income tax of \$500 for teachers and school service personnel.

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