WEST virginia legislature

**FISCAL NOTE**

2021 regular session

Introduced

House Bill 2238

By Delegates Steele and Foster

[Introduced February 10, 2021; Referred to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-21-24a, relating to establishing tax credits for parents and legal guardians whose children are in a home schooling program or private school; and providing rule-making authority.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-24a. Tax credit for providing home or private schooling.

(a) For tax years beginning on or after January 1, 2021, a parent or legal guardian who is a resident of West Virginia is entitled to receive a tax credit against his or her personal income tax liability, otherwise due under this article, in the amount of $3,000 for providing one year of home schooling or private schooling for one or more children pursuant to the educational requirements set by the State Board of Education for primary and secondary programs and standards. The tax credit is limited to $3,000 annually per taxpayer regardless of the number of children schooled. The State Board of Education may not create any additional regulations over the education of a child whose parent or legal guardian receives a tax credit as authorized by this section.

(b) The State Tax Commissioner shall propose rules for legislative approval in accordance with the provisions of §29A-3-1 *et seq.* of this code for the administration of the provisions of this section, including the reporting, filing, and application of claims for the tax credit provided under this section in a manner which conforms to the rules for tax liability otherwise due.

NOTE: The purpose of this bill is to provide a personal income tax credit of $3,000 to parents or legal guardians who provide a year of home or private, primary or secondary education for their children. The credit is limited to $3,000 per tax payer and not based on the number of children schooled. The bill authorizes rule-making.

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