WEST VIRGINIA LEGISLATURE

**FISCAL NOTE**

2022 REGULAR SESSION

Introduced

House Bill 4819

By Delegates Walker and Young

[Introduced February 15, 2022; 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 article, designated §11-13MM-1, §11-13MM-2, §11-13MM-3, and §11-13MM-4, relating to school personnel, providing for a housing tax credit for teachers residing in West Virginia for five years or greater.

Be it enacted by the Legislature of West Virginia:

Article 13mm. Housing credit for teachers.

§11-13MM-1. Legislative purpose.

The Legislature finds that the retention of experienced teachers employed within the state promotes the general welfare and safety of the people of this state by enhancing the education of our students and future leaders.

In order to promote the retention of experienced teachers employed within the state, and to bestow favor for their selfless services rendered, there is hereby provided a tax credit for the teachers who remain residing within West Virginia and employed as a teacher for five years or greater.

§11-13MM-2. Eligibility for tax credit; creation of the credit.

(a) There shall be allowed to every eligible taxpayer employed as a teacher in the State of West Virginia, who has been employed as a teacher and resided in West Virginia for five years or greater, and is currently residing and employed as a teacher therein for the full duration of the tax year, a credit for housing expenses against the tax payable under §11-21-1 *et seq*. of this code. The amount of this credit shall be $2,000 per year.

(b) The provisions of this article shall be reasonably construed. The burden of proof is on the person claiming the credit allowed by this article to establish by clear and convincing evidence that the person is entitled to the amount of credit asserted for the taxable year.

§11-13MM-3. Legislative Rules.

The State Tax Commissioner shall provide by appropriate rule or regulation for the reporting, filing, and application of claims of the tax credit provided for in this article in a manner in conformity with the legislative purpose.

§11-13MM-4. Effective Date.

This article shall be effective for the tax year beginning after December 1, 2021.

NOTE: The purpose of this bill is to provide a housing tax credit for teachers employed and residing in West Virginia for five years or greater.

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