

WEST VIRGINIA LEGISLATURE

2022 REGULAR SESSION

Introduced

House Bill 4819

FISCAL
NOTE

BY DELEGATES WALKER AND YOUNG

[Introduced February 15, 2022; Referred to the
Committee on Education then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,
2 designated §11-13MM-1, §11-13MM-2, §11-13MM-3, and §11-13MM-4, relating to school
3 personnel, providing for a housing tax credit for teachers residing in West Virginia for five
4 years or greater.

Be it enacted by the Legislature of West Virginia:

ARTICLE 13MM. HOUSING CREDIT FOR TEACHERS.

§11-13MM-1. Legislative purpose.

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

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

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

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

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

§11-13MM-3. Legislative Rules.

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

3 in conformity with the legislative purpose.

§11-13MM-4. Effective Date.

1 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.