

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

House Bill 2088

FISCAL
NOTE

By Delegate Walker

[Introduced January 11, 2023; 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 §11-21-80, relating to providing an exemption for state income tax for West
 3 Virginia public school teachers and personnel; and providing for guidelines.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

§11-21-80. Exemption for public school teachers and personnel from state income tax.

1 (a) Legislative findings. — By providing an exemption on the payment of state income tax
 2 for educators, it is the goal of the West Virginia Legislature to attract new teachers and personnel
 3 to the profession, as well as reward those teachers and personnel who work tirelessly to support
 4 West Virginia students.

5 (b) Establishment of exemption. — There is hereby provided an exemption for West
 6 Virginia public school teachers administrators, teachers, and other public school personnel from
 7 paying state income tax to the State of West Virginia. Administrators, teachers, and personnel
 8 must provide documentation to the tax department that they are employed part-time or full-time by
 9 a West Virginia public school. This credit does not extend to other employment and income
 10 derived from such employment by administrators, teachers, and personnel.

11 (c) Effective date. — The provisions of this section shall take effect January 1, 2024.

NOTE: The purpose of this bill is to provide an exemption for West Virginia public school teachers, administrators, and personnel from paying state income tax.

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