

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **Senate Bill 605**

**FISCAL  
NOTE**

By Senator Rucker

[Introduced January 27, 2026; referred  
to the Select Committee on School Choice; and then  
to the Committee on Finance]

A BILL to amend the Code of West Virginia, 1931, as amended, by adding 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; providing for an exception; 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; exception.**

(a) For tax years beginning on or after January 1, 2026, 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 an amount equivalent to what a student who is eligible for the HOPE Scholarship would receive, 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 the equivalent amount of a student who is eligible for the HOPE Scholarship in grade kindergarten through grade twelve. 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) Those families who are eligible for the HOPE Scholarship do not qualify for this tax credit.

(c) The State Tax Commissioner shall propose rules for legislative approval in accordance with §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 establish tax credits for parents and legal guardians whose children are in a home-schooling program or private school. The bill provides for an exception. Finally, the bill provides rule-making authority.

Strike-throughs indicate language that would be stricken from a heading or the present law

and underscoring indicates new language that would be added.